

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

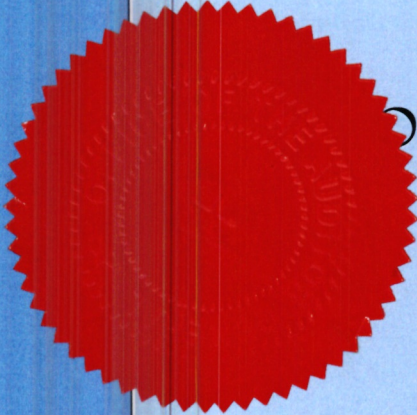
THE FINANCIAL STATEMENTS OF
MINISTRY OF AGRICULTURE, LIVESTOCK,
FISHERIES AND IRRIGATION

FOR THE YEAR ENDED
30 JUNE 2018

STATE DEPARTMENT OF FISHERIES
AND THE BLUE ECONOMY

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 13 FEB 2019	DAY: Wednesday
TABLED BY: Hon. Aden Duale, MP Lom	
CLERK-AT THE TABLE: Halima Suleman	

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**MINISTRY OF AGRICULTURE, LIVESTOCK AND FISHERIES
STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

**Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector
Accounting Standards (IPSAS)**

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

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STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Fisheries was created vide Executive Order No.1/2016 under the Ministry of Agriculture, Livestock & Fisheries. At the Cabinet level the entity is represented by the Cabinet Secretary of the Ministry of Agriculture, Livestock and Fisheries, who is responsible for the general policy and strategic direction of the entity. The State Department is comprised of General Administration Department and three technical directorates which are: - Policy Research and Regulations; Fisheries Resource Development and Marketing; and Aquaculture Technology Development. There is also the Kenya Marine and Fisheries Research Institute (KMFRI) a semi-autonomous research institution under the State Department, mandated to undertake research in marine and freshwater fisheries, aquaculture, environment and ecological studies for sustainable exploitation of fisheries resources.

(b) Key Management

The State Departments' day-to-day management is under the following key organs:

- The Principal Secretary;
- Directorate of Aquaculture Technology Development;
- Directorate of Fisheries Policy Research and Regulations; and
- Directorate of Fisheries Resource Development and Marketing.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Prof. Micheni Japhet Ntiba, CBS
2.	Director General - Kenya Fisheries Service	Mrs. Susan Imende
3.	Director of Fisheries Resource Development and Marketing	Ms Lucy Obungu
4.	Director of Aquaculture Technology Development	Sammy Macharia
5.	Ag.Principal Accounts Controller	CPA. Henry Ondara
6.	Chief Finance Officer	CPA. Jim Maina Chira
7.	Director Human Resource Management	Mr. Sylvester Bolo

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(d) Fiduciary Oversight Arrangements

- Audit and Finance Committees

The State Departments' Audit Committee has been active vide Treasury Circular No.16/2005 dated 4th October, 2005 before introduction of PFM Act, 2012. However, during the period under review (2017/2018), the PFM Regulations covering the State Departments' Audit Committee has been finalised and approved by Parliament for effective application as required.

- Parliamentary Committee activities

The Ministry handled various issues both at the National Assembly and the Senate of Parliament:

National Assembly – Agriculture and Co-operatives Committee

- Statements -
- Petitions -
- Motions -
- Workshops/Seminars -
- Meetings with Departmental Committees -

Senate

- Statements -
- Petitions -
- Motions -
- Workshops/Seminars -
- Meetings with Departmental Committees -

(e) Entity Headquarters

P.O. Box 58187
Kilimo House
Cathedral Road
Nairobi, KENYA

(f) Entity Contacts

Telephone: (254) 2716103/85
E-mail: psfisheries@kilimo.go.ke

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

Website: www.kilimo.go.ke

(g) Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

2. Kenya Commercial Bank
Moi Avenue
P.O Box 48400 - 00100
Nairobi, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
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II. FORWARD BY THE CABINET SECRETARY

The State Department for Fisheries, carrying the Ministry of Agriculture, Livestock & Fisheries strategic plan of ensuring sustainable utilization of fisheries resources in natural water bodies and farmed fishing was allocated budget amounting to kshs 2,236,170,913 in the financial year 2017/2018.

The Kenya Coastal Development project which is funded by the World Bank and it is under the State Department of Fisheries failed to utilize kshs 527million due to delay in approval of the second half year work plan by the funder.

This impacted to the overall State Department budget performance which is at Kshs 1,955,358,919, at 87% performance.

The Annual Financial Statements (AFS) provide a detailed assessment of the composition, allocation, and utilisation of funds covering the period 2017/2018 Financial Year. The Annual Financial Statements assess the extent to which targets set were achieved and the underlying reasons for non-achievement of some targets. The information contained in this report was extracted from records relating to budget implementation as well as through discussions with key staff involved in programme implementation during the review period

The key achievements during the year under review are:

1. Enactment of Fisheries Management bill 2015.
2. Development of Tilapia and Catfish seed standards.
3. Construction of Offshore Patrol Vessel (100% Hull completion & Full completion of Superstructure and Helideck)
4. Completion of Fisheries mini-processing plants.
5. Construction and Establishment of Fish quality control Laboratories among others]

Emerging issues are:

1. Newly enacted Fisheries Management Act, 2016 implementation.
2. Increased mandate to include Fisheries and Blue Economy.
3. Increased surveillance and protection against deep sea illegal, unregulated and unregistered fishing.

Challenges:

1. Inadequate funding for the implementation of the new Fisheries Act, 2016 and increased mandate covering Fisheries and Blue Economy.
2. Disaggregated office locations.
3. Inadequate staff and training in Blue Economy

Hon. Mwangi Kiunjuri, EGH, MGH
Cabinet Secretary

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

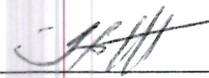
The Accounting Officer in charge of the *State Department for Fisheries and the Blue Economy* is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

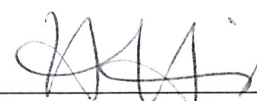
The Accounting Officer in charge of the *State Department for Fisheries and the Blue Economy* accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the *State Department for Fisheries and the Blue Economy* further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *State Department for Fisheries and the Blue Economy* confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *State Department for Fisheries and the Blue Economy* financial statements were approved and signed by the Accounting Officer on 30 Sep 2018.


Principal Secretary
Prof. Micheni Japhet Ntiba, CBS


Principal Accounts Controller
Henry Ondara ICPAK M/ No:10292

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION - STATE DEPARTMENT OF FISHERIES AND THE BLUE ECONOMY FOR THE YEAR ENDED 30 JUNE 2018

Qualified Opinion

I have audited the accompanying financial statements of Ministry of Agriculture, Livestock, Fisheries and Irrigation - State Department of Fisheries and the Blue Economy set out on pages 7 to 31, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation account – recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Ministry of Agriculture, Livestock, Fisheries and Irrigation - State Department of Fisheries and the Blue Economy as at 30 June, 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Presentation and Disclosure of Proceeds from Foreign Borrowings

The statement of receipts and payments for the year ended 30 June, 2018 reflects a nil amount under proceeds from foreign borrowings. However, the special accounts statements reflect payments relating to two projects under the Kenya Marine Fisheries Research Institute amounting to Kshs.62,012,285.18 as detailed below:

Project Name	Credit/Grant No.	Amount in US \$	Amount in Kshs.
Kenya Marine Fisheries & Social Economic Development Project	Cr. V1310-KE	199,950	20,186,952.00
Kenya Coastal Development Project	TF 097578	46,494	4,814,918.64

Report of the Auditor-General on the Financial Statements of Ministry of Agriculture, Livestock, Fisheries and Irrigation - State Department of Fisheries and the Blue Economy

Project Name	Credit/Grant No.	Amount in US \$	Amount in Kshs.
Kenya Coastal Development Project	Cr. 4801-KE	357,544.44	37,010,414.54
Total			<u>62,012,285.18</u>

A review of available records revealed that the whole amount of Kshs.62,012,295.18 was received by the State Department of Fisheries and the Blue Economy. However, an amount of Kshs.40,000,000 only out of the sub-total of Kshs.41,825,333.18 was transferred to Kenya Marine Research Institute for the Kenya Coastal Development Project. As disclosed under Note 5 to the financial statements, it was transferred as a grant (Government Counterpart Funds). The remainder of Kshs.1,825,333.18 due to the Project was spent on activities unrelated to the Project activities.

In addition, the amount Kshs.20,186,952 due to a new Project Kenya Marine Fisheries & Social Economic Development Project, was spent by the Ministry apparently due to lack of the Project's Bank Account. No satisfactory reason has been given for failure to open an account on behalf of the project.

2. Acquisition of Assets

The statement of receipts and payments reflects an amount of Kshs.116,378,882 under acquisition of assets. However, this amount differs with the corresponding amount of Kshs.37,732,780 disclosed under Note 8 to the financial statements. No explanation has been given for the differences and the accuracy of the amount reflected cannot therefore be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department of Fisheries and Blue Economy in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting

Standards (Cash Basis) and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the ability of the State Department to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements

are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

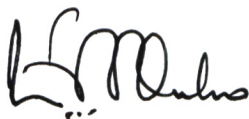
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to sustain its services. If I

conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease sustaining its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

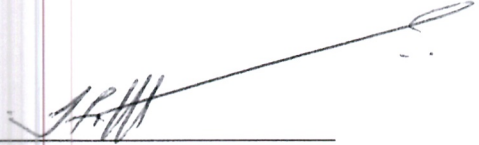
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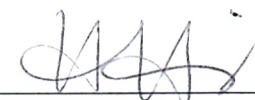
STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
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IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	2,169,912,905	3,959,934,238
Proceeds from Foreign Borrowings	2	0	266,351,071
TOTAL RECEIPTS		2,169,912,905	4,226,285,309
PAYMENTS			
Compensation of Employees	3	275,233,528.00	237,217,605
Use of goods and services	4	358,032,164.40	322,128,272
Transfers to Other Government Units	5	1,379,048,665	2,301,730,476
Other grants and transfers	6	17,000,000.00	3,881,245
Social Security Benefits	7	12,588,971.00	0
Acquisition of Assets	8	116,378,882.00	1,344,617,684
TOTAL PAYMENTS		2,158,282,210.40	4,209,575,462
SURPLUS/DEFICIT		11,630,694.60	16,709,847

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30 sep 2018 and signed by:


 Principal Secretary
 Prof. Micheni Japhet Ntiba, CBS

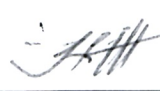

 Ag. Principal Accounts Controller
 Henry Ondara
 ICPAK M/ No:10292

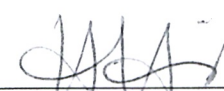
STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
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V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018	2016-2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	48,528,794	54,048,843
Cash Balances	9B	25,434	8,923
Total Cash and cash equivalent		<u>48,554,228</u>	<u>54,057,766</u>
Accounts receivables – Salary Advance	10	87,557.75	218,600
TOTAL FINANCIAL ASSETS		48,641,786.75	54,276,366
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	11	36,782,521	20,406,277
NET FINANCIAL ASSETS		11,859,274.75	33,870,089
REPRESENTED BY			
Fund balance b/fwd	12	33,870,089	16,056,123
Prior year adjustment	13	(33,641,508.60)	1,104,119
Surplus/Deficit for the year		11,630,694.35	16,709,847
NET FINANCIAL POSSITION		11,859,274.75	33,870,089

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30 Sep 2018 and signed by:


 Principal Secretary
 Prof. Micheni Japhet Ntiba, CBS


 Ag. Principal Accounts Controller
 Henry Ondara
 ICPAK M/No:10292

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

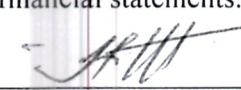
Reports and Financial Statements

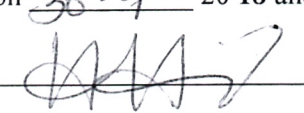
For the year ended June 30, 2018 (Kshs)

VI. STATEMENT OF CASH FLOWS

		2017-2018	2016-2017
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	2,169,912,905.00	3,959,934,238
Transfers from Other Government Entities		0	0
Payments for operating expenses			
Compensation of Employees	3	(275,233,528.00)	(237,217,605)
Use of goods and services	4	(357,901,133.00)	(322,128,272)
Subsidies		0	0
Transfers to Other Government Units	5	(1,379,048,665)	(2,301,730,476)
Other grants and transfers	6	(17,000,000)	(3,881,245)
Social Security Benefits	7	(12,588,971)	0
Total payments for operating expenses		(2,041,772,297.00)	(2,864,957,598)
Adjusted for:			
Changes in receivables			(1,070,805)
Changes in payables		16,507,275.40	39,847
PY Adjustment		(33,641,508.60)	(1,104,119)
Net cash flow from operating activities		110,875,344.00	1,097,111,717
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(116,378,882.00)	(1,344,617,864)
Net cash flows from Investing Activities		(116,378,882.00)	(1,344,617,864)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings		0	266,351,071
Net cash flow from financing activities		0	266,351,071
NET INCREASE IN CASH AND CASH EQUIVALENT		(5,503,538)	18,844,924
Cash and cash equivalent at BEGINNING of the year	12	54,057,766	35,212,842
Cash and cash equivalent at END of the year		48,554,228	54,057,766

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30 Sep. 2018 and signed by:


Principal Secretary
Prof. Micheni Japhet Ntiba, CBS


Ag. Principal Accounts Controller
Henry Ondara
ICPAK M/No:10292

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

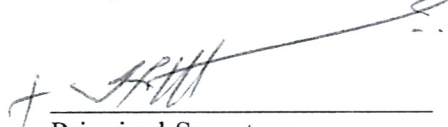
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

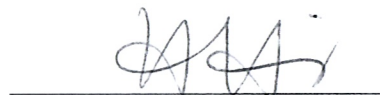
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Exchequer releases	2,970,300,000.00	-734,129,087.00	2,236,170,913.00	2,169,912,905.00	66,258,008.00	97%
TOTAL RECEIPTS						
PAYMENTS						
Compensation of Employees	139,150,000.00	156,122,960.00	295,272,960.00	275,233,528.00	20,239,432.00	93%
Use of goods and services	288,540,427.00	104,368,663.00	392,909,090.00	358,032,164.40	34,876,925.60	91%
Transfers to Other Government Units	671,000,000.00	751,000,000.00	1,422,000,000.00	1,379,048,665.00	41,049,335.00	97%
Other grants and transfers	3,000,000.00	14,000,000.00	17,000,000.00	17,000,000.00	0	100%
Social Security Benefits	1,172,835.00	11,416,136.00	12,588,971.00	12,588,971.00	0	100%
Acquisition of Assets	386,297,453.00	-288,821,895.00	97,475,558.00	116,378,882.00	(18,903,324.00)	119%
Other Payments						
TOTAL	1,489,160,715.00	748,085,864.00	2,237,246,579.00	2,158,282,210.40	78,964,368.60	96%

i. *Over expenditure in the acquisition of asset was due to budget cuts that resulted to negative balances*

The changes between the original and final budget are as a result of reallocations within the budget.

The State Department for Fisheries and the Blue Economy financial statements were approved on 30 sep 2018 and signed by:


 Principal Secretary
 Prof. Micheni Japhet Ntiba, CBS


 Principal Accounts Controller
 Henry Ondara
 ICPAK M/No: 10292

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

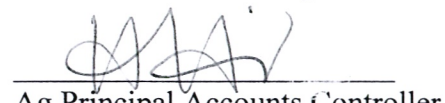
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	2,056,300,000.00	-134,105,891.00	1,922,194,109.00	1,908,468,953.00	13,725,156.00	
TOTAL RECEIPTS	2,056,300,000.00	-134,105,891.00	1,922,194,109.00	1,908,468,953.00	13,725,156.00	
PAYMENTS						
Compensation of Employees	139,150,000.00	145,616,320.00	284,766,960.00	275,233,528.00	9,532,972.00	97%
Use of goods and services	204,769,027.00	52,333,083.00	257,102,110.00	233,559,895.40	23,542,214.60	90.8%
Transfers to Other Government Units	671,000,000.00	671,000,000.00	1,342,000,000.00	1,339,048,665.00	3,049,335.00	99.8%
Other grants and transfers	3,000,000.00	14,000,000.00	17,000,000.00	17,000,000.00	0	100%
Social Security Benefits	1,172,835.00	11,416,136.00	12,588,971.00	12,588,971.00	0	100%
Acquisition of Assets	13,068,853.00	74,594,971.00	87,663,824.00	5,059,378.00	82,850,548.00	5.7%
TOTAL	1,032,160,715.00	968,960,510.00	2,001,121,225.00	1,882,490,437.40	118,630,787.60	94%

The changes between the original and final budget are as a result of reallocations within the budget.

The State Department for Fisheries and the Blue Economy financial statements were approved on 30th Sep 2018 and signed by:


Principal Secretary
Prof. Micheni Japhet Ntiba. CBS


Ag. Principal Accounts Controller
Henry Ondara
ICPAK M/No: 10292

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

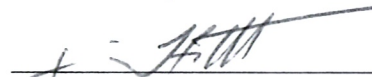
For the year ended June 30, 2018 (Kshs)


SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	914,000,000.00	-600,023,196.00	313,976,804.00	261,443,952.00	52,532,852.00	83%
TOTAL RECEIPTS	914,000,000.00	-600,023,196.00	313,976,804.00	261,443,952.00	52,532,852.00	
PAYMENTS						
Compensation of Employees		10,506,000.00	10,506,000.00	0	0	0%
Use of goods and services	83,771,400.00	52,035,580.00	135,806,980.00	124,472,269.00	11,334,711.00	92%
Interest payments						
Subsidies						
Transfers to Other Government Units	0	80,000,000.00	80,000,000.00	40,000,000.00	40,000,000.00	50%
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets	373,228,600.00	-285,564,776.00	87,663,824.00	111,319,504.00	(23,655,680.00)	127%
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
TOTAL PAYMENTS	457,000,000.00	-143,023,196.00	313,976,804.00	275,791,773.00	38,185,031.00	88%

i. Over expenditure in the acquisition of asset was due to budget cuts that resulted to negative balances.

The State Department for Fisheries and the Blue Economy financial statements were approved on 30 Sep 20 18 and signed by:


 Principal Secretary
 Prof. Micheni Japhet Ntiba, CBS


 Principal Accounts Controller
 Henry Ondara ICPAK M/ No:10292

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20xx		20xx	Date, 20xx	
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					
Programme 2					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

X. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the *State Department for Fisheries and the Blue Economy*). The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

• Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

SIGNIFICANT ACCOUNTING POLICIES

- **Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

- **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

- **Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

- **Use of Goods and Services**

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

- **Interest on Borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

SIGNIFICANT ACCOUNTING POLICIES

- **Repayment of Borrowing (Principal Amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

- **Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Third Party Payments

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

7. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs xxx compared to Kshs xxx in prior period as indicated on note xxxx.

There were no other restrictions on cash during the year.

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

12. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

XI. NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1 EXCHEQUER RELEASES

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	381,155,697.00	561,954,590.00
Total Exchequer Releases for quarter 2	193,032,756.00	1,685,5000.00
Total Exchequer Releases for quarter 3	909,956,900.00	423,300,000.00
Total Exchequer Releases for quarter 4	685,767,552.00	1,289,179,648.00
Total	2,169,912,905.00	3,959,934,238.00

The budgeted exchequer for the financial year was KES 2,236,170,913 whereas actual exchequer receipts were KES 2,169,912,905 leaving a balance of KES 66,258,008 unutilised.

2 PROCEEDS FROM FOREIGN BORROWINGS

	2017 -2018	2016 -2017
	Kshs	Kshs
Foreign Borrowing - Direct Payments	0	266,351,071.00
Total	0	266,351,071.00

3 COMPENSATION OF EMPLOYEES

	2017-2018	2016 -2017
	Kshs	Kshs
Basic salaries of permanent employees	152,764,159.00	143,514,789.00
Basic wages of temporary employees	13,825,953.00	3,407,375.00
Personal allowances paid as part of salary	108,643,416.00	90,295,441.00
Total	275,233,528	237,217,605

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 USE OF GOODS AND SERVICES

	2017 -2018	2016 -2017
	Kshs	Kshs
Utilities, supplies and services	5,385,568.00	1,535,936.00
Communication, supplies and services	5,481,313.00	12,159,718.00
Domestic travel and subsistence	66,624,345.00	36,643,201.00
Foreign travel and subsistence	5,687,224.00	26,513,438.00
Printing, advertising and information supplies & services	1,158,435.00	6,590,497.00
Rentals of produced assets	0	0
Training expenses	8,039,457.00	34,949,149.00
Hospitality supplies and services	54,837,030.00	33,827,485.00
Specialized materials and services	46,248,306.40	28,777,685.00
Office and general supplies and services	7,393,649.00	11,356,502.00
Other operating expenses	28,880,229.00	51,861,799.00
Routine maintenance – vehicles and other transport equipment	11,658,223.00	6,522,842.00
Routine maintenance – other assets	1,056,434.00	2,129,602.00
Operations of national fisheries offices at the district AIES	115,581,951.00	69,260,418.00
Total	358,032,164.40	322,128,272.00

(The amount for fuel and lubricant is included in other operating expenses)

5 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017 -2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
See attached list	194,228,053.00	69,260,418.00
TOTAL	194,228,053.00	69,260,418.00

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Description	Recurrent Kshs	Development Kshs	Total Kshs	2016-2017 Kshs
Transfers to SAGAs and SCs				
KMFRI	1,300,352,400	40,000,000.00	1,340,352,400	2,301,730,476
KFS	23,715,415	0	23,715,415	0
FMA	10,077,250	0	10,077,250	0
KFAC	4,903,600	0	4,903,600	0
TOTAL	1,339,048,665	40,000,000.00	1,379,048,665	2,301,730,476

6 OTHER GRANTS AND TRANSFERS

Explanation	2017 -2018 Kshs	2016 -2017 Kshs
Membership dues and subscriptions to international organizations	17,000,000.00	3,881,245.00
Total	17,000,000.00	3,881,245.00

(These are payments to IWC (International Whaling Commission))

7 SOCIAL SECURITY BENEFITS

Explanation	2017 -2018 Kshs	2016 -2017 Kshs
Government pension and retirement benefits	12,588,971	0
Total	12,588,971.00	0

(The payment was paid as gratuity to the principal secretary)

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 ACQUISITION OF ASSETS

Non Financial Assets	2017 -2018	2016 -2017
	Kshs	Kshs
Construction of Buildings	7,747,895.00	513,070.00
Refurbishment of Buildings	1,508,305.00	387,893.00
Construction and Civil Works	2,970,600.00	323,815,639.00
Purchase of Office Furniture and General Equipment	1,306,638.00	10,351,652.00
Purchase of Specialized Plant, Equipment and Machinery	6,377,400.00	17,277,335.00
Purchase of vehicles and other transport equipment.	0	966,951,495.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	251,400.00
Research, Studies, Project Preparation, Design & Supervision	17,821,942.00	25,069,380.00
Sub-total	37,732,780.00	1,344,617,864.00
Financial Assets		
Domestic Public Non-Financial Enterprises	0	
Domestic Public Financial Institutions	0	
Foreign financial Institutions operating Abroad	0	
Other Foreign Enterprises	0	
Foreign Payables - From Previous Years	0	
Sub-total	0	
Total	37,732,780	1,344,617,864.00

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Developmen nt, deposit e.t.c	Exc rate (if in foreign currency)	2017-2018	2016-2017
				Kshs	Kshs
Central Bank of Kenya, 1000302925 , Recurrent Kes- state department fisheries and blue economy	ksh	Recurrent		58,379	95,754
Central Bank of Kenya, 1000302976, Development Kes – state department fisheries and blue economy	ksh	Developmen t		11,687,894	33,546,812
Central Bank of Kenya, 1000302984, Deposits Kes – state department fisheries and blue economy	ksh	Deposits		36,782,521	20,406,277
Total				48,528,794	54,048,843

9B: CASH IN HAND

	2017-2018	2016-2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	25,434	8,923
Total	25,434	8,923

Cash in hand should also be analysed as follows:

	2017-2018	2016-2017
	Kshs	Kshs
State Department For Fisheries (Maji House)	25,434	8,923
Total	25,434	8,923

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2017 -2018	2016 -2017
	Kshs	Kshs
Government Imprests	0	218,600
Salary advances	87,557.75	
District suspense	0	
Clearance accounts	0	
Total	87,557.75	218,600

11. ACCOUNTS PAYABLE

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Deposits	36,782,521	20,406,277
Total	36,782,521	20,406,277

[Accounts payable relate to contractors retention money and salary deduction pending the process to the beneficiaries]

12. FUND BALANCE BROUGHT FORWARD

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Bank accounts	54,048,843	35,098,230
Cash in hand	8,923	114,612
Accounts Receivables	218,600	1,289,405
Accounts Payables	(20,406,277)	(20,446,124)
Total	33,870,089	16,056,123

[Provide short appropriate explanations as necessary]

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. PRIOR YEAR ADJUSTMENTS

Description of the error	2017-2018 Kshs	2016-2017 Kshs
Adjustments on bank account balances	33,641,508.60	1,104,119
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables		
Others (<i>specify</i>)		
	33,641,508.60	1,104,119

(Bank balances as per closure of financial year that were recovered by National Treasury)

14. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the (*State Department for Fisheries and the Blue Economy*)

- Key management personnel that include the Cabinet Secretaries and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Construction of buildings	2,199,263.80	0
Construction of civil works	376,600	4,811,106
Supply of goods	4,255,350	4,802,113
Supply of services	15,560,087.20	3,698,275
	22,391,301	13,311,494

15.2: OTHER PENDING PAYABLES (See Annex 3)

	2017 -2018	2016 -2017
	Kshs	Kshs
Amounts due to National Government entities	0	
Amounts due to Entity entities	0	
Amounts due to third parties	0	
Others (<i>specify</i>)	0	2,000,000
	0	2,000,000

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

16. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

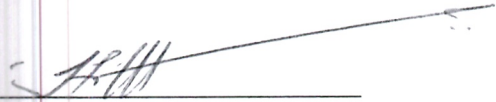
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

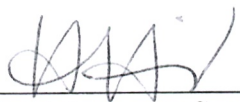
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	None	N/A	N/A	N/A	N/A

All issues raised by the external auditor were addressed and cleared through management response provided to the auditor during the financial report. The table above is therefore not applicable.

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.


 Principal Secretary
 Prof. Micheni Japhet Ntiba, CBS


 Principal Accounts Controller
 Henry Ondara
 ICPAK M/ No:10292

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

As per attached schedule

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.							
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.						2,000,000	
11.							
12.							
	Sub-Total					2,000,000	
	Grand Total					2,000,000	

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/2017	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2017/2018
Land				
Buildings and structures	473,126,136	18,226,800.00		491,352,936.00
Transport equipment	2,866,563,878			2,866,563,878.00
Office equipment, furniture and fittings	10,152,900	1,306,638.00		11,459,538.00
ICT Equipment, Software and Other ICT Assets	5,104,120			5,104,120.00
Other Machinery and Equipment	19,142,547	75,323,502.00		94,466,049.00
Heritage and cultural assets				-
Intangible assets	178,596,909	21,521,942.00		200,118,851.00
Total	3,552,686,399	116,378,882.00		3,669,065,281.00

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY (*State Department for Fisheries and the Blue Economy*)

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Kisumu	Regional fisheries coordination activities	Principal Secretary		
	Turkana	Regional fisheries coordination activities	Principal Secretary		
	Mombasa	Regional fisheries coordination activities	Principal Secretary		
	Sagana/kiganjo	Regional fisheries coordination activities	Principal Secretary		

/1

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

ANNEX 7- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes

TABLE I: SUMMARY OF STALLED PROJECT DETAILS	Reported	Kshs 'million				Implementa- tion Stage	Kshs 'million	
		Estimated Project Cost	Financing		Actual cumulative expenditure to June 2018		Outstanding Project Costs as as June 2018	
			Total Funding	GoK				Foreign
1011 The Presidency	-	-	-	-	-	-	-	
1021 State Department for Interior	20	744	744	-	-	354	390	
<i>Crime Data Repository Unit</i>	1	27,000	27,000	-	deferred	-	27,000	
1023 State Department for Correctional Services	74	940	940	-	-	397	543	
1024 State Department for Immigration and Citizen Services	-	-	-	-	-	-	-	
1032 State Department for Devolution	-	-	-	-	-	-	-	
1035 State Department for Development of the ASAL	-	-	-	-	-	-	-	
1041 Ministry of Defence	-	-	-	-	-	-	-	
1052 Ministry of Foreign Affairs	-	-	-	-	-	-	-	
1064 State Department for Vocational and Technical Training	8	1,105	1,086	20	-	680	425	
1065 State Department for University Education	-	-	-	-	-	-	-	
<i>Kirinyaga University</i>	2	483	483	-	-	90	394	
<i>South Eastern Kenya University</i>	1	20	20	-	7	1	19	
<i>Kisii University</i>	3	2,046	2,046	-	-	1,156	890	
<i>Laikipia University</i>	3	707	707	-	-	377	330	
<i>Pwani University</i>	1	350	350	-	98%	301	49	
<i>Multimedia University</i>	3	494	494	-	-	203	291	
<i>Murang'a University</i>	2	123	123	-	-	16	107	
<i>Egerton University</i>	1	233	233	-	9	21	211	
<i>Meru University of Science and Technology</i>	3	318	318	-	-	54	264	
<i>Machakos University</i>	1	15	15	-	33	5	10	
<i>University of Nairobi</i>	1	643	643	-	-	193	450	
<i>Technical University of Mombasa</i>	4	466	466	-	-	254	211	
<i>University of Kabianga</i>	1	250	250	-	59%	75	175	
1066 State Department for Early Learning & Basic Education	1	3,967	3,967	-	68%	2,315	1,652	
1071 The National Treasury	3	11,174	2,077	9,097	-	2,774	8,400	
1072 State Department for Planning	-	-	-	-	-	-	-	
1081 Ministry of Health	-	-	-	-	-	-	-	
1091 State Department for Infrastructure	-	-	-	-	-	-	-	
1092 State Department for Transport	10	79,097	75,097	4,000	-	13,114	65,983	
1096 State Department for Housing, Urban Development	33	4,148	4,148	-	-	1,200	2,949	
D1095 State Department for Public Works	44	14,896	14,896	-	-	10,121	4,775	
1107 Ministry of Water and Sanitation	14	15,105	9,470	5,635	-	9,689	5,416	
1108 Ministry of Environment and Forestry	2	3,499	900	2,599	40%	1,186	2,313	
KENYA FOREST SERVICE	1	880	440	440	-	148	732	
1112 Ministry of Lands and Physical Planning	3	6,000	6,000	-	-	3,412	2,588	
1122 State Department for Information Communications and Technology & Innovation	-	-	-	-	-	-	-	
1123 State Department for Broadcasting & Telecommunications	-	-	-	-	-	-	-	

PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY
PAPERS LAYD
DATE: 12/21/19
BY: Hon. Allen Daniel
Macharia
12/21/19

A LIST
 OF STALLED PROJECTS
 TREASURY RESOURCE NO. 9/2018

TABLE J- SUMMARY OF STALLED PROJECT DETAILS

	Reported No of Projects	Kshs 'million			Implementa tion Stage	Kshs 'million		Outstanding Project Costs as as June 2018
		Estimated Project Cost	Financing			Actual cumulative expenditure to June 2018	%	
			GoK	Foreign				
		Total Funding						
1132 State Department for Sports	5	43,841				3,843	39,998	
1134 State Department for Heritage	-	-				-	-	
National Museum	6	806	806			64	743	
1152 State Department for Energy	1	8,809	3,609	5,200	39%	5,618	3,191	
1162 State Department for Livestock	21	6,369	6,369	-	-	1,870	4,499	
1165 State Department for Crop Development	4	43,024	38,342	4,682	-	6,021	37,003	
1168 State Department for Agricultural Research	-	-	-	-	-	-	-	
KAPLO	3	1,309	950	359	-	702	607	
1166 State Department for Fisheries, Aquaculture & the Blue Economy	-	-	-	-	-	-	-	
1167 State Department for Irrigation	193	5,538	5,538	-	-	1,351	4,186	
Nation Irrigation Board	6	1,710	1,710	-	-	674	1,036	
1173 State Department for Cooperatives	1	1,565	1,565	-	-	958	608	
1174 State Department for Trade	3	10,227	10,227	-	-	45	10,182	
1176 State Department for Industrialization	-	-	-	-	-	-	-	
1181 State Department for Labour	5	1,344	396	948	-	472	872	
1165 State Department for Social Protection	9	3,833	641	3,192	-	131	3,702	
1192 State Department for Mining	-	-	-	-	-	-	-	
1193 State Department for Petroleum	-	-	-	-	-	-	-	
1200 Ministry of Tourism and Wildlife	-	-	-	-	-	-	-	
1211 State Department for Public Service and Youth	-	-	-	-	-	-	-	
1212 State Department for Gender	-	-	-	-	-	-	-	
1221 State Department for East African Community	-	-	-	-	-	-	-	
1222 State Department for Regional and Northern Corridor Development	6	4,860	2,071	2,789	-	656	4,204	
Coast Development Authority	1	2,300	2,300	0	10%	195	2,105	
• Kerio Valley Development Authority (DEVELOPMENT)	4	51,800	11,800	40,000	-	288	51,512	
Ewaso Ng'iro North River Basin Development Authority (ENNDA)	1	397	397	-	20%	79	317	
LBDA Regional Housing Development Project	1	34	34.00	-	27%	9	25	
1252 State Law Office and Department of Justice	37	3,468	3,468	-	-	1,383	2,084	
116 The Judiciary	-	-	-	-	-	-	-	
1274 Ethics and Anti-Corruption Commission	-	-	-	-	-	-	-	
1291 Office of the Director of Public Prosecutions	-	-	-	-	-	-	-	
203 Independent Electoral and Boundaries Commission	-	-	-	-	-	-	-	
204 Parliamentary Service Commission	-	-	-	-	-	-	-	
2071 Public Service Commission	-	-	-	-	-	-	-	
2091 Teachers Service Commission	-	-	-	-	-	-	-	
2111 Auditor General	-	-	-	-	-	-	-	
Totals	545	365,935	286,974	78,961		72,495	293,440	

Handwritten blue ink notes and signatures at the bottom of the page, including the number '21032009' and other illegible markings.

ANNEX I: STALLED PROJECT DETAILS										
Sno.		Kshs 'million			Timeline			Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implementation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
INFRASTRUCTURAL SECTOR										
D1092 State Department for Transport										
1	Reallocation Unit at Kibera & Mukuru	12,037.0	8,037.0	4,000.0	10-01-13	31/12/2016	90	8,158.9	3,878.1	Stalled; The contractors have withdrawn from site due to non-payment. The outstanding pending bill amounts to Ksh. 3.8 billion for construction works and refunds of VAT (i.e. Kshs. 1.5 billion on Housing, Works, and Infrastructure on Railway Reserve Land, Kshs. 0.6 billion on additional costs risks and Kshs. 1.7 billion as VAT respectively).
2	Embakasi Land Fencing Works	31.7	31.7		N/A 2011	N/A	0	0.0	31.7	Stalled; The project stalled due to delays in obtaining development approvals from the County Government of Nairobi (then called Nairobi City Council). The works have now been re-scoped and the process of obtaining approvals is underway.
3	Transport Data Centre	130.0	130.0			30/9/2015	95	94.0	36.0	Stalled; The total project cost was Kshs. 130 M and the items that needed to be considered of Kshs. 16 M. The project was expected to be completed by 30th September 2015. However, the project delayed because of financial inadequacy for training, equipment licensing renewal and to take care of the recommended items of Kshs. 16 M.
4	Nanyuki Airstrip (Civil)	399.0	399.0		24/11/2014	22/8/2016	42	142.7	256.3	Suspended; Contract terminated in August 2016. Out of court negotiations between KAA & the contractor ongoing.
5	Rehabilitation of Wajir Airport (Apron, Runway, Taxiways, security road and Access Road).	819.3	819.3		05-08-17	28/12/2019	15	127.1	692.2	Suspended; KDF recalled this project for re-scoping of the works; the exercise is complete and the PS - Defence, has been notified of the same to advise on the way forward. Advanced Payment: 81,900,000 & IPC1: 46,170,000
6	Tseikuru Airstrip	76.0	76.0		10-05-15	07-05-16	85	50.0	26.0	Suspended; The Project has cost emanating from the contractor (NYS); they demanded an extra KES 25m to finalise the works. The next phase of works will be undertaken once land for expansion is acquired from Kitui County Government. An initial survey has been undertaken with the involvement of the County Government. The report is shortly being shared with the National Land Commission for advise on appropriateness of the process so far carried out.
7	Voi Ikanga Airstrip	240.6	240.6		01-05-15	05-05-16	90	227.5	13.1	Suspended; The project has boundary dispute with locals. The arbitral process with the contractor due to delays in works execution is ongoing.
8	Wagadud Airstrip	609.2	609.2		19/5/2016		0		609.2	Suspended; Designs for the project are complete. Security assessment is being done to implement the project.

Sno.		Kshs 'million			Timeline			Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implement ation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			GoK	Foreign	Start Date	End Date				
9	Wilson Airport -Washrooms and Security offices	8.9	8.9		30/7/2014	24/12/2014	40	3.1	5.8	Suspended; Due to change of business case, the project was terminated. The designs for an administration building within the site (which will incorporate the stalled building), are complete. The building will be executed once a budget is available, and will accommodate all airport staff (including other government agencies)
10	Greenfield Terminal	64,745.4	64,745.4		12-03-13	12-04-16	5	4,310.9	60,434.5	Abandoned; Project put on hold
	TOTAL FOR VOTE	79,097.0	75,097.0	4,000.0				13,114.2	65,982.8	
	Ministry of Energy									
1	Lessos - Tororo	8,809	3,609	5,200	Jul-13	Dec-21	39%	5,618	3,191	Termination of the contractor and litigation
	Total	8,809	3,609	5,200			0	5,618	3,191	
	State Department of Housing and Urban Development									
	Kenya Building Research Centre (KBRC)									
1	Mapping, truthing, Verification, Validation, Publishing and Gazettement of Building Materilas in Kenya (phase 1- Coast region	47.00	47.00	-	2014/15	2018/19	50%	17.00	30.00	The project was not funded for the FY 2015/16 2016/17
	Metropolitan Development									
2	Rehabilitation of selected roads in Gikomba	570.91	570.91	0	10th, July 2012	9th, May 2014	57%	330.43	240.48	Inaccessible site due to illegal occupation by traders on project roads hence contractor not being able to execute the works.
3	Reconstruction of the Road linking Githurai 44 to Githurai 45 and construction of access to Thika Greens	278.85	278.85	0	5th, January 2013	1st, December 2014	85%	231.36	47.49	Lack of budget
	National Housing Corporation									
4	Kisumu Kanyakwar Ph. II	2,165.16	2,165.16		27th, Novem ber 2014	42,736.00	0.08	227.02	1,938.13	The works were suspended by the contractor. Discussions are ongoing to resolve outstanding issues. Internally funded by the corporation
	Housing									
5	Proposed completion of Lukenya Trunk Sewer line in Mavoko Machakos County-MOLHUD/HD/22/2014-2015	31.94	31.94	Nil	4th, March 2015	4th, January 2016	60%	7.81	24.13	Suspended; Way leave challenges Inadequate funding
6	Proposed 4.5km Trunk sewer line at Makutano , Meru Town- Meru County	72.69	72.69	Nil	16th, July 2015	30th, June 2016	65%	36.88	35.81	Suspended; Way leave challenges

Sno.		Kshs 'million			Timeline			Kshs 'million			Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implementation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018		
			GoK	Foreign	Start Date	End Date				%	
	UDD										
7	Construction of Taru ESP Market	21.8	21.8	0	01-Oct-12	01-Oct-13	33%	7.09	14.73	Not completed due to lack of fund	
8	Construction of Kombani ESP market	23.6	23.6	0	02-Jul-12	02-Oct-13	30%	6.97	16.65	Not completed due to lack of fund	
9	Construction of Gotani ESP Market	21.7	21.7	0	03-Sep-12	04-Oct-13	27%	5.83	15.89	Not completed due to lack of fund	
10	Construction of Matano Manne ESP Market	23.6	23.6	0	01-Mar-11	05-Mar-13	24%	5.76	17.84	Not completed due to lack of fund	
11	Construction of Wundanyi ESP Market	22.7	22.7	0	02-Jul-12	06-Oct-13	26%	5.82	16.88	Not completed due to lack of fund	
12	Construction of Kanyangi ESP Market	19.4	19.4	0	01-Mar-11	07-Mar-13	34%	6.59	12.79	Not completed due to lack of fund	
13	Construction of Ikutha EPS Market	16.7	16.7	0	01-Mar-11	08-Mar-13	12%	1.92	14.75	Not completed due to lack of fund	
14	Construction of Nguutani ESP Market	22.4	22.4	0	01-Mar-11	09-Mar-13	25%	5.62	16.75	Not completed due to lack of fund	
15	Construction of Tseikuru ESP Market	17.0	17.0	0	01-Mar-11	10-Mar-13	7%	1.25	15.71	Not completed due to lack of fund	
16	Construction of Kithimani ESP Market	20.6	20.6	0	02-Jul-12	11-Jul-13	30%	6.25	14.36	Not completed due to lack of fund	
17	Construction of Masinga ESP Market	19.1	19.1	0	01-Oct-12	12-Oct-13	25%	4.84	14.27	Not completed due to lack of fund	
18	Construction of Kasikeu ESP Market	23.0	23.0	0	01-Mar-11	13-May-13	31%	7.15	15.85	Not completed due to lack of fund	
19	Construction of Kyambekei ESP Market	19.0	19.0	0	01-Oct-12	14-Oct-13	32%	6.00	13.00	Not completed due to lack of fund	
20	Construction of Miharati ESP Market	21.0	21.0	0	01-Oct-12	15-Oct-13	19%	4.00	17.00	Not completed due to lack of fund	
21	Construction of Makutano ESP Market	20.0	20.0	0	01-Mar-11	16-May-13	30%	6.00	14.00	Not completed due to lack of fund	
22	Construction of Mosoriot ESP Market	22.6	22.6	0	01-Mar-11	17-May-13	30%	6.88	15.70	Not completed due to lack of fund	
23	Construction of Mau Narok ESP Market	22.0	22.0	0	01-Mar-11	18-Oct-13	20%	4.40	17.60	Not completed due to lack of fund	
24	Construction of Kapkelek ESP Market	23.0	23.0	0	01-Oct-12	19-Oct-13	28%	6.50	16.50	Not completed due to lack of fund	
25	Construction of Kapkatet ESP Market	20.8	20.8	0	01-Sep-10	20-Sep-13	31%	6.36	14.42	Not completed due to lack of fund	
26	Construction of Jeptulu ESP Market	21.5	21.5	0	03-Sep-12	21-Oct-13	28%	6.00	15.50	Not completed due to lack of fund	
27	Construction of Busia Retail Market	165.0	165.0	0	03-Sep-12	22-Sep-13	85%	140.25	24.75	Not completed due to lack of fund	
28	Construction of Katito ESP Market	22.3	22.3	0	01-Sep-10	23-Sep-13	28%	6.12	16.13	Not completed due to lack of fund	
29	Construction of Misori ESP Market	18.9	18.9	0	02-Jul-12	24-Jul-13	13%	2.47	16.40	Not completed due to lack of fund	
30	Construction of Etago ESP Market	21.1	21.1	0	01-Mar-11	25-May-13	26%	5.50	15.55	Not completed due to lack of fund	
31	Construction of Loitoktok ESP market	22.3	22.3	0	03-Sep-12	26-Sep-13	25%	5.57	16.71	Not completed due to lack of fund	
32	Construction of Ololulunga ESP Market	21.1	21.1	0	02-Jul-12	27-Jul-13	21%	4.43	16.64	Not completed due to lack of fund	
33	Completion of Olenguruone Stadium	290.0	290.0	0	20/11/2012	23/09/2016	25%	73.48	216.52	Not completed due to lack of funds (there has been no budget allocation in 2016/2017, 2017/2018 and 2018/2019.	
	Total	4,148.48	4,148.48					1,199.57	2,948.91		

Sno.		Kshs 'million			Timeline			Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implement ation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
								10,121.22	4,775.11	
	D1095 State Department for Public Works	14,896.32	14,896.32	-	-	-	-	475.81	243.89	Budget Constraint
1	Migori District Headquarters Phase 1	719.7	719.7	0	31-07-09	15-07-20	86%	475.81	243.89	Budget Constraint
2	Medical training centre Kabarnet	267.1	267.1	0	11-02-10	15-04-19	70%	117.50	149.60	Budget Constraint
3	Kibish police station & GSU base Camp	2,111.1	2,111.1	0	12-01-10	30-08-19	97%	2,048.33	62.77	Budget Constraint
4	KITI Nakuru	396.6	396.6	0	08-02-11	05-09-21	65%	253.09	143.51	Budget Constraint
5	Mathare Nyayo hospital	1,212.4	1,212.4	0	12-08-12	01-07-20	47%	519.13	693.27	Budget Constraint
6	Voi Pool Housing	747.3	747.3	0	12-01-12	22-04-20	42%	149.77	597.53	Budget Constraint
7	Kenya institute of Business training(KIBT)	767.6	767.6	0	03-05-12	30-06-19	87%	653.90	113.70	Budget Constraint
8	Kericho Ardhi House Phase II	699.6	699.6	0	01-04-12	30-07-18	92%	627.10	72.50	Budget Constraint
9	Nyamira divisional police phase II	812.7	812.7	0	12-01-12	12-09-18	95%	763.27	49.43	Budget Constraint
10	Rongai Trauma Hospital	27.0	27.0	0	09-05-16	28-11-18	100%	22.70	4.30	Funds allocated to clear a Pending Bill
11	Nyanza Provincial Headquarters	508.6	508.6	0	17-05-10	30-12-18	100%	485.50	23.10	Funds allocated to pay Final Account
12	kapsabet pool house	450.0	450.0	0	03-05-16	30-06-20	5%	3.30	446.70	Funds allocated to clear a Pending Bill
13	Westpark Police Housing	1,085.3	1,085.3	0	05-09-09	30-09-18	100%	1,044.63	40.70	Funds allocated to honour a court award
14	Deputy President Residence- Karen	92.0	92.0	0	30-03-10	20-09-18	100%	85.61	6.39	Funds allocated to honour a court award
15	Mithani House Phase V Project	1,584.5	1,584.5	0	01-05-12	01-05-12	100%	1,250.00	334.52	Budget Constraint
16	Makueni District Headquarters Phase I	740.0	740.0	0	01-08-17	30-01-20	5%	250.00	490.00	Budget Constraint
17	Migori District Phase II	1,250.0	1,250.0	0	01-08-17	15-01-20	5%	550.00	700.00	Budget Constraint
	TOTALS	13,471.6	13,471.6					9,299.6	4,171.9	
	D1095 State Department for Public Works									
	ESP District Headquarters									
1	Mumoni	50.4	50.4	0	03-03-10	03-05-20	60%	30.0	20.4	Low Budget Ceiling
2	Nyandarua West	74.2	74.2	0	03-03-10	03-05-20	40%	30.0	44.2	Low Budget Ceiling
3	Githunguri	61.2	61.2	0	03-03-10	23-04-20	71%	37.5	23.7	Low Budget Ceiling
4	Laikipia Central	40.3	40.3	0	03-03-10	25-04-20	84%	33.9	6.4	Low Budget Ceiling
5	Kenya	42.0	42.0	0	03-03-10	25-04-20	95%	35.0	7.0	Low Budget Ceiling
6	Kasarani	59.2	59.2	0	03-03-10	30-04-20	51%	30.0	29.2	Low Budget Ceiling
7	Kieni West	44.4	44.4	0	03-03-10	03-05-20	68%	30.0	14.4	Low Budget Ceiling
8	Kabete	50.3	50.3	0	03-03-10	25-04-19	70%	40.6	9.7	Low Budget Ceiling
9	Gatundu	38.4	38.4	0	03-03-10	17-04-20	78%	30.0	8.4	Low Budget Ceiling
10	Bungoma North	44.4	44.4	0	03-03-10	25-04-21		30.0	14.4	Low Budget Ceiling
11	Nyakach	58.9	58.9	0	03-03-10	25-04-21		28.9	30.0	Low Budget Ceiling
12	Langata	54.9	54.9	0	03-03-10	25-04-21		23.7	31.2	Low Budget Ceiling
13	Kamukunji	75.4	75.4	0	03-03-10	25-04-21		37.7	37.7	Low Budget Ceiling

Sno.		Kshs 'million			Timeline		Kshs 'million			Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implementation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
14	Fafi	59.1	59.1	0	03-03-10	25-04-21		40.0	19.1	Low Budget Ceiling
15	Kilungu	49.6	49.6	0	03-03-10	25-04-21		30.0	19.6	Low Budget Ceiling
16	Kyuso	39.5	39.5	0	03-03-10	25-04-21		30.0	9.5	Low Budget Ceiling
17	Kipipiri	67.0	67.0	0	03-03-10	17-04-21		30.0	37.0	Low Budget Ceiling
18	Nyeri South	72.0	72.0	0	03-03-10	18-04-21		30.0	42.0	Low Budget Ceiling
19	Nandi South	44.8	44.8	0	03-03-10	10-04-21		30.0	14.8	Low Budget Ceiling
20	Njoro	42.0	42.0	0	03-03-10	23-04-21		30.0	12.0	Low Budget Ceiling
21	Kisumu Town West	53.9	53.9	0	03-03-10	18-04-21		31.3	22.6	Low Budget Ceiling
22	Nyatike	52.7	52.7	0	03-03-10	25-04-20		12.7	40.0	Low Budget Ceiling
23	Wajir South	45.0	45.0	0	03-03-10	18-04-21		15.0	30.0	Low Budget Ceiling
24	Kirinyaga West	52.0	52.0	0	03-03-10	15-04-21		34.5	17.5	Low Budget Ceiling
25	Marakwet east	45.2	45.2	0	03-03-10	26-04-21		30.0	15.2	Low Budget Ceiling
26	Mandera North	54.0	54.0	0	03-03-10	18-04-21		30.8	23.2	Low Budget Ceiling
27	Bunyala District HQ	54.0	54.0	0	03-03-10	25-04-21		30.0	24.0	Low Budget Ceiling
	Total	1,424.8	1,424.8	-				821.6	603.2	

Sno.		Kshs 'million			Timeline		Kshs 'million			Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implementation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			GoK	Foreign	Start Date	End Date				
GECA- GENERAL ECONOMIC AND COMMERCIAL SECTOR										
D1174 State Department for Trade										
1	Athi River Tier 1 Retail Market	6,053	6,053	0	07-01-14	30/06/2019		18	6,035	Impression designs were done with support of public works Ministry but no finalised due to lack of Budgetary allocation
2	Maragua whole hub	3,802	3,802	0	07-01-14	30/06/2019		18	3,784	Impression designs were done with support of public works Ministry but no finalised due to lack of Budgetary allocation
3	Modernisation of Standard Laboratory	372	372	0	01-07-15	30-06-21		9	363	Affected by austerity measures in Fys 2016/17&2017/18 with no subsequent allocation in FY 2018/19
	Total for Vote	10,227	10,227	0				45	10,182	
1173 State Department for Cooperatives										
1	1173100101 Acquisition of equipment and machinery New	1,565	1,565		2015/16	2019/20	Stalled	957.5	607.5	lack of funds due to ceiling
	Total	1,565	1,565	0	0	0	0	958	608	
D1103 State Department for Regional & Northern Corridor Development										
1	LBDA Regional Housing Development Project	396.65	396.65	0	1982	2024	20%	79.330	317.32	Limited funding and delayed payments of various certificates made the project stall in 1992
	Total	396.65	396.65	-			20%	79.33	317.32	
Ewaso Ng'iro North River Basin Development Authority (ENNDA)										
1	1034106901 Northern Kenya Integrated CAMEL Development Programme	1,450	1,450	-	2005	2025	5	25	1,425	In 2016/17 Kshs 325 million allocated for implementation of the project was reallocated to water pans, 2017/18 received only Kshs 8 Million and not funded in 2018/19
2	1034107001 Ewaso Ng'iro North Integrated WATER, Drought & Food Security Dev.Project	5,000	5,000	-	2015	2022	2	10	4,990	Lack of funds, Not financed since 2018/19
3	1034102300 ENNDA Regional Data and Resources Center Project	350	350	-	2013	2018	70	250	100	Lack of funds, Not financed since 2016/17
4	1034102600 Dua River Transboundary management programme-headquarter	45,000	5,000	40,000	2013	2018	2	3	44,997	The funds allocated for the project for in Fy 2016/17 for preliminary works was reallocated in a bid to complete ongoing projects. The project has not received funding since then.
	Total	51,800	11,800	40,000				288	51,512	

Sno.		Kshs 'million			Timeline		Kshs 'million			Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implement ation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			GoK	Foreign	Start Date	End Date				
Coast Development Authority										
1	1034104500 Integrated Fruit and Honey Processing	326	326	-	2012	2019	61%	197.75	128.25	Budget Cuts and low development budget Ceilings
2	Wananchi Cottages	300	300	-	2012	2020	16%	48.00	252.00	Budget Cuts and low development budget Ceilings
3	1034107600 Boji Farmers Irrigation Project	145	145	-	2011	2020	9%	12.88	132.12	Budget Cuts and low development budget Ceilings
	Total	771	771	-				258.63	512.37	
Coast Development Authority										
1	Lake Challa Water Resources Integrated Development Project	3,289.0	500.0	2,789.0	2,012	2,020	ongoing	83.0	3,206.0	Lack of funds; Low development budget ceiling and the project promoted through PPP
2	Milk Processing Plant	72.0	72.0	-	2,014	2,020	stalled	1.5	70.5	Lack of Funds; Low development budget ceilings
3	Promotion of Sustainable Mineral Exploration and processing- Coral blocks Production	728.0	728.0	-	2,012	2,022	ongoing	313.0	415.0	Lack of funds; Low development budget ceiling
		4,089.0	1,300.0	2,789.0				397.5	3,691.5	
Kerio Valley Development Authority (DEVELOPMENT)										
1	CheranganyWateshedConservation Programme	2,300	2,300	-	2010/2011	2020/21	10%	195	2,105	Project not funded in 2018/2019
	Total for Vote	2,300	2,300					195	2,105	

Sno.		Kshs 'million			Timeline		Kshs 'million			Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implement ation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			GoK	Foreign	Start Date	End Date				
		Total Funding								
AGRICULTURE, LIVESTOCK, LANDS, SECTOR										
Vote: State Department of Agricultural Research										
State Corportions Name: Kenya Agricultural and Livestock Research Organisation (KALRO)										
1	Equipping of Tea Research and Development Factory/Plant	710	710	-	01-07-14	30-06-19		343	367	Equipping of Tea Research and Development Factory that is built and complete
2	Equip the modular aflasafe plant and laboratory at KALRO Katumani for production of aflasafe for control aflatoxin.	159	40	119	11-11-14	30-06-19		119	40	Additional equipment to have it commissioned as the Plant is built and complete
3	Construction and equipping of dairy resource center, and the milk research and processing plant	440	200	240	01-07-15	30-06-19		240	200	Construction was funded by World bank bank the facility has not been commissioned due to lack of equipments
	Sub totals	1,309	950	359				702	607	
1162 State Department for Livestock.										
1	Isinya(Kajiado) Tannery-ESP	75	75	Nil	1 st July, 2010	30 th June 2011	40	25	50	Devolved to Kajiado County Government
2	Bungoma Tannery-ESP	75	75	Nil	1 st July, 2010	30 th June 2011	40	25	50	Devolved to Kajiado County Government
3	Wote(Makueni)	75	75	Nil	1 st July, 2010	30 th June 2011	40	25	50	Devolved to Kajiado County Government
4	Mogotio(Baringo)Tannery-ESP	75	75	Nil	1 st July, 2010	30 th June 2011	40	25	50	Devolved to Baringo County Government
5	Wajir tannery-ESP	75	75	Nil	1 st July, 2010	30 th June 2011	40	25	50	Devolved to Wajir County Government
6	Garrissa Tannery-ESP	75	75	Nil	1 st July, 2010	30 th June 2011	40	25	50	Devolved to Garissa County Government
7	Isiolo Slaughter House-ESP	505	505	Nil	1 st July, 2007		36	184	321	Devolved to Isiolo County Government
8	West Pokot Slaughter House-ESP	420	420	Nil	1 st July, 2007		25	103	317	Devolved to West Pokot County Government

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
9	Wajir Slaughter House-ESP	429	429	Nil	6th July, 2007		26	110	319	Devolved to Wajir County Government
10	Garissa Slaughter House-ESP	446	446	Nil	1 st July, 2007		22	99	347	Devolved to Garissa County Government
	Total	2,250.00	2,250.00					646.00	1,604.00	
	1162 State Department for Livestock.									
1	Construction of learning facilities (New Site) at AHITI	360	360		07.07.2012	30.06.2022	On-going	143	217	No funds allocated on all construction and refurbishment projects
2	Construction and refurbishment of Infrastructure at AHITI Kabete	266	266		07.07.2012	30.06.2022	On-going	117	149	No funds allocated on all construction and refurbishment projects
3	Construction and refurbishment of Infrastructure at AHITI Ndomba	249	249		12.08.2012	30.09.2022	On-going	99	150	No funds allocated on all construction and refurbishment projects
4	Disease Free Zones Program.	1700	1700		27.08.2013	30.06.2024	On-going	450	1250	No funds allocated on all construction and refurbishment projects
5	Construct & refurbish facilities -Meat Training Institute Athi River	160	160		20.09.2012	30.12.2021	On-going	96	64	No funds allocated on all construction and refurbishment projects
6	Construct & Refurbish facilities-Pastoral Training Centre at Griftu	150	150		18.07.2012	30.08.2020	On-going	113	37	No funds allocated on all construction and refurbishment projects
7	Construction and refurbishment at Dairy Training Institute-Naivasha	307	307		09.08.2013	28.12.2022	On-going	68.75	238.25	No funds allocated on all construction and refurbishment projects
8	Construct & Refurbish- Regional Pastoral Training Centre-Narok	40	40		01.07.2016	31.12.2019	On-going	24	16	No funds allocated on all construction and refurbishment projects
9	National Bee keeping Institute	122	122		15.08.2013	30.12.2020	On-going	87.5	34.5	No funds allocated on all construction and refurbishment projects
10	Leather Science Institute	626	626		15.08.2013	30.06.2023	On-going	12.5	613.5	No funds allocated on all construction and refurbishment projects
11	Kiboko Zoological and efficacy trial Centre	139	139		15.08.2014	30.12.2022	On-going	13.5	125.5	No funds allocated on all construction and refurbishment projects
	TOTAL For VOTE	4,119	4,119	0				1,224	2,895	
	D1165 STATE DEPARTMENT FOR CROP DEVELOPMENT									
1	Cane Testing Units	3400	3400	0	01-07-17	31/6/2021	On going	1600	1800	Was ongoing with internally generated funds. Budget ceiling did allow inclusion

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			GoK	Foreign	Start Date	End Date				
2	Revitalizing of the cashew nut Industry	133	133	0	01-07-16	31/6/2021	On going	1	132	Started with internally generated funds. Budget ceiling did not allow inclusion
3	National Accelerated Agricultural Inputs Access Programme (NAAIAP) – phase 2	39,000	34,719	4,281	2008	30-06-21	On going	4,300	34700	Budget ceiling
4	1161104701 Rice Based Marketing Agriculture Promotion Project (RICEMAP) -phase 2	491	90	401	02-02-12	30-06-24	On- going	119.7	371.3	Phase I-100% completed, Phase II commences in 2018. Not funded as phase 2 documents were not ready. Documents are now ready
Totals		43,024	38,342	4,682				6,020.70	37,003.30	
D1112 Ministry of Lands										
	Renovation of Land Registries	500	500		1/7/14	6/30/22	On-Going	32	468	Reduction in Development Ceiling
	Survey, Inspection & Mainatining of National & International Bounderies	4,950	4,950		1/7/14	9/1/22	On-Going	3,218	1,732	Reduction in Development Ceiling
	Infrastructure Improvement at the Kenya Institute of Surveying and Mapping (Hostels/Dining Hall)	550	550		1/7/11	6/30/22	On-Going	162	388	Reduction in Development Ceiling
	Total	6,000	6,000					3,412	2,588	

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			GoK	Foreign	Start Date	End Date				
		Total Funding								
	WATER, IRRIGATION AND ENVIRONMENT SECTOR									
	D1107 State Department for Water Services									
	NATIONAL WATER CONSERVATION AND HARVESTING AUTHORITY									
1	Badassa Dam	3,587	3,587	-	Jun-09	Dec-11	50	2,054	1,533	Excessive foundation grouting works variation
2	Umaa Dam	2,770	2,770	-	Jan-09	Jan-11	45	1,189	1,581	Contractual dispute arose on extension of time in year 2010 which culminated in stalling of construction works and arbitration
	Total	6,357	6,357	-			95	3,243	3,114	
	LAKE VICTORIA NORTH WATER SERVICES BOARD									
3	Nzoia Cluster Phase II – Lot I (Kakamega Town) - New Maraba sewerage system	2,685	385	2,300	08-Aug-08	07-Aug-12	92	2400	285	The project was constructed to completion except Maraba sewerage system which was stopped following a stop order issued by the National Environmental Tribunal in January, 2010 following complaints by one land owner who petitioned the tribunal as he envisaged that the project will degrade the value of land in the area. At the time of stoppage, 9 out of 22 Km of sewer lines had been laid and earth works for the ponds was going on. Land for the ponds and sewer lines way leaves had been acquired, The project was co-financed by the GoK and kfw which withdrew its support for the project in 2014.
	LAKE VICTORIA SOUTH WATER SERVICES BOARD									
4	Rongo Water Supply Project	80	80	-	Nov-11	Jun-12	53	32	48	Lack of Adequate Funding
5	Kegati water project	120	120	-	Oct-10	Jun-11	75	68	52	Lack of Adequate Funding
6	East Uyoma Water Supply	35	35	-	Nov-11	Jun-12	35	3	32	Lack of Adequate Funding
7	West Uyoma Water Supply	70	70	-	Jul-09	Jun-10	90	42	28	Lack of Adequate Funding
	Total	305	305	-			253	145	160	
	Total 1107	9,347	7,047	2,300			440	5,788	3,559	
	State Department for Water Services	5,758	2,423	3,335	-	-	-	3,901	1,857	
	TANA WATER SERVICES BOARD									
1	Mathira Community Water	380	-	380	June 2015	Dec 2017	60	225	155	Lack of Funding
2	Maua Water Supply Distribution Network, Sewerage and D	900	-	900	June 2016	Dec 2017	100	400	500	Lack of Funding
	Total TWSB	1,280	-	1,280				625	655	

Sno.		Kshs 'million			Timeline			Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implement ation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			GoK	Foreign	Start Date	End Date				
	Total Funding									
TANATHI WATER SERVICES BOARD										
3	Masinga Cluster Water Supply Project	270	-	270	17-Jan	20-Jan		139	131	Inadequate funding. The contract was approved at 270 million but the GoK only funded 139million during the FY 2015/16. The deficit to complete the project is 131 million but no allocation in FY 2018/19.
4	Migwani Water Supply project	200		200	15-May	20-May		100	100	Inadequate funding. The contract was approved at 200 million but the GoK only funded 100million during the FY 2014/15. The deficit to complete the project is 100 million but no allocation in FY 2018/19.
	TOTAL TAWSB	470	-	470				239	231	
WATER SERVICES TRUST FUND										
5	Upscaling Basic Sanitation for the Urban Poor (UBSUP)- E	1,013	300	713	Jul-11	Dec-18	Ongoing	881	132	Budget capture omission
6	Support to Water and Sanitation Services for the ASAL Ar	670	613	57	Dec-14	Dec-18	Ongoing	529	141	Budget Capture Omission
7	Support to equitable Access to quality water, basic sanitata	2,325	1,510	815	Oct 2014	Jun-19	Ongoing	1,627	698	Budget Capture Omission
		4,008	2,423	1,585				3,037	971	
D1104 State Department for Irrigation - Total of 193 projects										
County	Project Name									
Baringo	Barwesa	93.0	93.0	-	2011	2022	25	23.0	70.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Baringo	Mogotio Equator	73.0	73.0	-	2012	2022	5	3.0	70.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bomet	Kaboson	60.0	60.0	-	2012	2022	10	6.0	54.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bomet	Memodo	41.0	41.0	-	2012	2022	5	1.0	40.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bomet	Kapsimbir	93.0	93.0	-	2012	2022	5	3.0	90.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Sitabicha	45.0	45.0	-	2012	2022	10	5.0	40.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Chepkuyi	54.0	54.0	-	2011	2022	20	10.0	44.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
Bungoma	Matisi	60.0	60.0	-	2011	2022	35	20.0	40.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Namasanda	35.0	35.0		2011	2022	40	13.0	22.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Chepkarai	15.0	15.0	-	2011	2022	35	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Masuno	40.0	40.0		2011	2022	70	25.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Lukhome	34.0	34.0	-	2011	2022	30	10.0	24.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Chebich	50.0	50.0		2012	2022	5	2.0	48.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Kamusinde	30.0	30.0	-	2011	2022	30	8.0	22.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Namalenga	15.0	15.0	-	2011	2022	40	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Mudembi/Ruambwa	15.0	15.0	-	2011	2022	40	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Nandikinya	25.0	25.0	-	2011	2022	20	5.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Neela	15.0	15.0	-	2011	2022	20	3.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Akatogoriot	20.0	20.0	-	2011	2022	50	10.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Sisenya	18.0	18.0	-	2011	2022	50	8.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Samia Fruits	23.0	23.0	-	2011	2022	35	8.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Siekunya	30.0	30.0		2011	2022	30	8.0	22.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Mayenje	45.0	45.0		2011	2022	25	10.0	35.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
Elgeyo Marakwet	Korober	65.0	65.0	-	2011	2022	15	10.0	55.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Elgeyo Marakwet	Kaben	80.0	80.0	-	2011	2022	19	15.0	65.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Elgeyo Marakwet	Chemenengir	27.0	27.0	-	2012	2022	7	2.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Elgeyo Marakwet	Kondabilet	30.0	30.0	-	2011	2022	17	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Embu	Kiambindu	90.0	90.0	-	2011	2022	72	65.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Garissa	Masalani Farm	30.0	30.0	-	2011	2022	33	10.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Garissa	Rahma	18.0	18.0	-	2011	2022	17	3.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Garissa	Saretho	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Garissa	Nasra	15.0	15.0	-	2012	2022	10	1.5	13.5	The Department was not allocated funds for completion of the projects after the advent of devolution
Homabay	Kotiego	22.5	22.5	-	2011	2022	56	12.5	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Homabay	Sota	35.0	35.0	-	2011	2022	14	5.0	30.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Homabay	Cove	30.0	30.0	-	2011	2022	17	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Homabay	Kobondo	26.0	26.0	-	2011	2022	42	11.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Homabay	Maugo	35.0	35.0	-	2011	2022	66	23.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Homabay	Wire	25.0	25.0	-	2011	2022	20	5.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Homabay	Ndegu 2	20.0	20.0	-	2012	2022	10	2.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
Homabay	Ogera	38.0	38.0		2012	2022	5	2.0	36.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Isiolo	Bulesa Dima	20.0	20.0	-	2011	2022	25	5.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Isiolo	Odha	20.0	20.0	-	2011	2022	40	8.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Isiolo	Bulesa	20.0	20.0		2011	2022	15	3.0	17.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Isiolo	Gambella	15.0	15.0	-	2011	2022	13	2.0	13.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Isiolo	Merti	19.5	19.5	-	2011	2022	23	4.5	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kajiado	Canaan	120.0	120.0		2012	2022	8	10.0	110.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kajiado	Esosian	70.0	70.0		2012	2022	10	7.0	63.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kajiado	Matepes	50.0	50.0	-	2011	2022	20	10.0	40.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kajiado	Mashuru	45.0	45.0		2011	2022	11	5.0	40.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega	Munyuki	90.0	90.0		2011	2022	11	10.0	80.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega	Imanga	14.0	14.0	-	2011	2022	29	4.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega	Wambulishe	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega	Lutasia Masinjira	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega	Kassavai	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
Kakamega	Mausi	12.0	12.0	-	2011	2022	17	2.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega	Mungavo	30.0	30.0	-	2011	2022	17	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega	Buchangu	20.0	20.0		2011	2022	25	5.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega	Lukose	20.0	20.0	-	2011	2022	50	10.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega	Masinjira Drainage	19.0	19.0	-	2011	2022	21	4.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kericho	Kapsomboch	30.0	30.0	-	2011	2022	17	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kericho	Magiche	27.0	27.0	-	2011	2022	44	12.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kericho	Kipsinendet	50.0	50.0		2011	2022	20	10.0	40.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kericho	Masaita	25.0	25.0	-	2011	2022	40	10.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu	Githoito Muiru	26.0	26.0	-	2011	2022	58	15.0	11.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu	Mbariki Karaya	30.0	30.0	-	2011	2022	23	7.0	23.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu	Nyamuku	40.0	40.0		2011	2022	38	15.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu	Gakoe	30.0	30.0	-	2011	2022	33	10.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu	Gatina	34.0	34.0	-	2011	2022	12	4.0	30.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu	Njuno	55.0	55.0		2012	2022	9	5.0	50.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu	Wamoro	35.0	35.0		2011	2022	34	12.0	23.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
Kilifi	Zia Ra Wari	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kilifi	Uhai Marikano	25.0	25.0	-	2011	2022	40	10.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kilifi	Madoviani	16.0	16.0	-	2011	2022	38	6.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kirinyaga	Kiarukungu	43.0	43.0	-	2011	2022	42	18.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kisii	Nyangoko	15.0	15.0	-	2011	2022	27	4.0	11.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kisii	Gloricus-Engeti	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kisii	Gesabakwa Rikendo	20.0	20.0		2012	2022	10	2.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kisii	Bogatenga	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kisii	Iyabe Youth Group	10.0	10.0		2011	2022	20	2.0	8.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kisii	Gesonso	17.0	17.0	-	2011	2022	12	2.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kisumu	Chiga	45.0	45.0	-	2011	2022	16	7.0	38.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kisumu	Kabayi	14.0	14.0	-	2011	2022	29	4.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kisumu	Giko	15.0	15.0		2011	2022	17	2.5	12.5	The Department was not allocated funds for completion of the projects after the advent of devolution
Kisumu	Kadu	15.0	15.0		2011	2022	47	7.0	8.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kisumu	Alungo	35.0	35.0		2012	2022	6	2.0	33.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kitui	Mutomo	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.		Kshs 'million			Timeline		Kshs 'million			Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implementation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
Kitui	Kitui West	20.0	20.0	-	2011	2022	50	10.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kitui	Nzama Kuu	22.0	22.0	-	2011	2022	18	4.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kwale	Waga	25.0	25.0	-	2011	2022	60	15.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kwale	Phuni	30.0	30.0	-	2011	2022	17	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kwale	Mwabuga	23.0	23.0	-	2011	2022	26	6.0	17.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kwale	Kibaoni	24.0	24.0	-	2011	2022	29	7.0	17.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kwale	Mabesheni	27.5	27.5	-	2011	2022	20	5.5	22.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kwale	Burani	30.0	30.0	-	2011	2022	33	10.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kwale	Msambweni	32.0	32.0	-	2011	2022	22	7.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kwale	Tiwi	15.0	15.0	-	2011	2022	17	2.5	12.5	The Department was not allocated funds for completion of the projects after the advent of devolution
Kwale	Patanani	24.0	24.0	-	2011	2022	25	6.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kwale	Mpepeni	24.0	24.0	-	2012	2022	6	1.5	22.5	The Department was not allocated funds for completion of the projects after the advent of devolution
Laikipia	Gatitu/Muthaiga	20.0	20.0	-	2011	2022	25	5.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Laikipia	Pesi	45.0	45.0	-	2013	2022	4	2.0	43.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Laikipia	Mutaro	45.0	45.0	-	2011	2022	22	10.0	35.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Lamu	Vumbe Conservancy	14.0	14.0	-	2011	2022	29	4.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.		Kshs 'million			Timeline		Kshs 'million			Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implement ation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
Lamu	Witu Conservancy	13.0	13.0	-	2011	2022	23	3.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Lamu	Mangai Conservancy	14.0	14.0	-	2011	2022	29	4.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Machakos	Kamuthambya	43.0	43.0	-	2011	2022	12	5.0	38.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Machakos	Katine	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Machakos	Mavia Atatu	13.0	13.0	-	2012	2022	8	1.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni	Kakuswi	20.0	20.0	-	2011	2022	50	10.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni	Ndoloni	14.0	14.0	-	2011	2022	21	3.0	11.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni	Kyeni Kya Musyi	25.0	25.0	-	2011	2022	40	10.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni	Kikuu	24.0	24.0		2011	2022	17	4.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni	Kyamutheke	20.0	20.0		2012	2022	10	2.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni	Mukuku	30.0	30.0		2011	2022	47	14.0	16.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni	Ivumbu	18.0	18.0		2011	2022	44	8.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mandera	Dandu	25.0	25.0	-	2011	2022	40	10.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mandera	Iyan Abakula	12.0	12.0	-	2011	2022	17	2.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mandera	Bukhe	15.0	15.0	-	2011	2022	13	2.0	13.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mandera	Domal	16.0	16.0	-	2012	2022	6	1.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution

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		Estimated Project Cost	Financing		Date					
			Total Funding	GoK	Foreign	Start Date				
Mandera	Malbe	21.0	21.0	-	2012	2022	5	1.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mandera	Fincharo	30.0	30.0	-	2011	2022	17	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mandera	Tawakal	25.0	25.0	-	2011	2022	40	10.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Marsabit	Logo Logo	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Marsabit	Bori	18.0	18.0	-	2011	2022	11	2.0	16.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Marsabit	North Hor	22.0	22.0		2012	2022	9	2.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Marsabit	Laisamis	25.0	25.0		2012	2022	8	2.0	23.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Marsabit	Waltha	21.0	21.0		2011	2022	24	5.0	16.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Meru	Maundu Youth	32.0	32.0	-	2011	2022	53	17.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Migori	Nyakibondo	11.5	11.5	-	2011	2022	13	1.5	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Migori	Riarubere	15.0	15.0		2011	2022	20	3.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Migori	Mwangaza	26.0	26.0	-	2011	2022	50	13.0	13.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mombasa	Marimani/Nguu Tatu	16.0	16.0	-	2011	2022	38	6.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mombasa	Madzombani-Mbuu-Maru	25.0	25.0	-	2011	2022	20	5.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mombasa	Kibuyu Mimba-Nashukuru	22.0	22.0	-	2012	2022	9	2.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Muranga	Thathawa	50.0	50.0	-	2011	2022	70	35.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution

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		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
Muranga	Gacharu	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nakuru	Tetu Milimani	22.0	22.0	-	2011	2022	55	12.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nakuru	Boror	18.0	18.0	-	2011	2022	39	7.0	11.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nakuru	Kaptarakwa	23.0	23.0	-	2011	2022	13	3.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nakuru	Kilo	35.0	35.0	-	2011	2022	29	10.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nandi	Kapkeneroi	20.0	20.0	-	2012	2022	10	2.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nandi	Tinderet Youth Group	20.0	20.0	-	2011	2022	50	10.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nandi	Kipangege	16.0	16.0	-	2011	2022	38	6.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Narok	Nkoron Ole Poson	30.0	30.0	-	2011	2022	33	10.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Narok	Transmara Youth Group	15.0	15.0	-	2011	2022	20	3.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Narok	Elangata Enterit 11	32.0	32.0	-	2011	2022	22	7.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Narok	Shulakino	50.0	50.0	-	2011	2022	60	30.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Narok	Olopito	50.0	50.0	-	2011	2022	40	20.0	30.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyamira	Nyamage	12.5	12.5	-	2011	2022	20	2.5	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyamira	Geeta	11.0	11.0	-	2012	2022	9	1.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyamira	Ekerubo-Kahawa	19.0	19.0	-	2011	2022	21	4.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.		Kshs 'million			Timeline		Kshs 'million			Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implement ation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
Nyamira	Openda Self Help Group	12.0	12.0	-	2011	2022	17	2.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyamira	Ekerubo-Gietai	17.0	17.0	-	2011	2022	41	7.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyandarua	Ndinda	12.0	12.0	-	2011	2022	17	2.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyandarua	Baraka	13.0	13.0	-	2011	2022	23	3.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyandarua	Muthuri	11.0	11.0	-	2011	2022	-	.0	11.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyandarua	Mwihoko Githima	22.0	22.0	-	2011	2022	55	12.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyeri	Ihwa	40.0	40.0		2011	2022	44	17.5	22.5	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyeri	Kamoko	45.0	45.0		2011	2022	40	18.0	27.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyeri	Nairobi	15.0	15.0		2011	2022	20	3.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Samburu	Kulungu	24.0	24.0	-	2012	2022	8	2.0	22.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Samburu	Amayi	30.0	30.0		2012	2022	10	3.0	27.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Siaya	Warianda	28.0	28.0	-	2011	2022	11	3.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Siaya	Got Kachola	25.0	25.0		2012	2022	10	2.5	22.5	The Department was not allocated funds for completion of the projects after the advent of devolution
Siaya	Alwala	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Siaya	Simenya	15.0	15.0		2011	2022	17	2.5	12.5	The Department was not allocated funds for completion of the projects after the advent of devolution
Siaya	Omia Mwalo	15.0	15.0		2011	2022	13	2.0	13.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
Siaya	Kanyaboli	13.0	13.0		2011	2022	15	2.0	11.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Siaya	Kanyabonyo	15.0	15.0		2011	2022	13	2.0	13.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Siaya	Nyandera	31.0	31.0	-	2011	2022	19	6.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Siaya	Omia Youth Group	20.0	20.0	-	2012	2022	10	2.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Taita Taveta	Kimorigo	130.0	130.0		2011	2022	19	25.0	105.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Taita Taveta	Marodo	70.0	70.0	-	2011	2022	29	20.0	50.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Taita Taveta	Mraru	23.0	23.0	-	2011	2022	22	5.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Taita Taveta	Bura	25.0	25.0		2012	2022	6	1.5	23.5	The Department was not allocated funds for completion of the projects after the advent of devolution
Tana River	Bohoni Samata	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Tana River	Maroni	13.5	13.5	-	2011	2022	26	3.5	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Tana River	Almukarim	17.0	17.0	-	2011	2022	29	5.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Tharaka Nithi	Sisi kwa Sisi	78.0	78.0		2011	2022	22	17.5	60.5	The Department was not allocated funds for completion of the projects after the advent of devolution
Tharaka Nithi	Mwienderi	25.0	25.0		2011	2022	42	10.5	14.5	The Department was not allocated funds for completion of the projects after the advent of devolution
Trans Nzoia	Kiptogot	15.0	15.0	-	2012	2022	7	1.0	14.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Trans Nzoia	Sallama Umbrella	28.0	28.0		2012	2022	5	1.5	26.5	The Department was not allocated funds for completion of the projects after the advent of devolution
Trans Nzoia	Chepkatit	30.0	30.0		2011	2022	17	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
Turkana	Kaputir	48.0	48.0		2013	2022	2	1.0	47.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Uasin Gishu	Chepkatet	18.0	18.0	-	2011	2022	28	5.0	13.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Uasin Gishu	Korotmoi	17.5	17.5	-	2012	2022	9	1.5	16.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Vihiga	Shaviringa	30.0	30.0	-	2012	2022	8	2.3	27.8	The Department was not allocated funds for completion of the projects after the advent of devolution
Vihiga	Maragoli Hills	16.0	16.0	-	2011	2022	38	6.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Wajir	Eldas	25.0	25.0	-	2011	2022	40	10.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Wajir	Alanus	16.5	16.5	-	2012	2022	9	1.5	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Wajir	Walgaden	11.5	11.5	-	2011	2022	13	1.5	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Wajir	Hodhan	20.0	20.0	-	2011	2022	25	5.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
West Pokot	Mokuwo	35.0	35.0	-	2011	2022	14	5.0	30.0	The Department was not allocated funds for completion of the projects after the advent of devolution
West Pokot	Sangat	40.0	40.0	-	2011	2022	13	5.0	35.0	
	Totals	5,538	5,538					1,351	4,186	
National Irrigation Board - Stalled projects under the National Expanded Irrigation Programme										
1	Nyanjigi	300.0	300.0	0.0	2012	2015	50%	164.9	135.1	Reduction in budget allocation
2	Mirichu Murika	500.0	500.0	0.0	2012	2015	38%	189.7	310.3	Reduction in budget allocation
3	Riamukurwe	330.0	330.0	0.0	2012	2015	52%	170.0	160.0	Reduction in budget allocation
4	Kiinjoga	250.3	250.3	0.0	2013	2015	39%	98.2	152.1	Reduction in budget allocation
5	Moro Silwe	147.8	147.8	0.0	2013	2016	24%	35.1	112.7	Reduction in budget allocation
6	Ngobit	181.8	181.8	0	2014	2015	10%	16.0	165.9	Reduction in budget allocation
	Totals	1,709.9	1,709.9					674.0	1,036.0	

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost Total Funding	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			GoK	Foreign	Start Date	End Date				
	MINISTRY OF ENVIRONMENT AND FORESTRY									
1	Medical waste and hazardous project	2,500	900	1,600	Jul-15	Jun-19	0.4	800	1700	land acquisition has stalled(GOK component)the plant, machinery and feasibility studies are completed. Japanese are ready to begin construction.
	KENYA FOREST SERVICE									
1	1106100401 Water Towers Protection and Climate Change Mitigation and Adaptation (WaTER)	880	440	440	Jul-16	Dec-19	16.8	148	732	Suspension of the project Component by the the funding agency namely, European Union
	MINISTRY OF ENVIRONMENT AND FORESTRY									
	KENYA FOREST RESEARCH INSTITUTE									
	NEMA									
1	Integrated Programme to build resilience to climate change & adaptive capacity of vulnerable communities in Kenya	999		999	2015/2016	2019/2020	Ongoing	386	613	Erroneously omitted
	Total	999		999				386	613	

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
EDUCATION SECTOR										
State Department for Early Learning and Basic Education										
1	Construction of Mitihani House	3,966.83	3,967	-	30/09/1985	29/06/2021	68%	2,315	1,652	Inadequate allocation of budgetary resources to the project by the National Treasury
1065: State Department for University Education and Research										
Kirinyaga University										
1	Tuition Complex (phase 1)	319	319		Feb-17	Jun-19	19%	61	258	Stalled due to pending invoices of ksh39,141Million Contractor already charging interest on pending invoices. Total funds released to date is Ksh 24,206million
2	Multi-purpose lecture theater	164	164		May-17	Jun-19	17%	28.57	135.58	Stalled due to pending invoices of ksh21,636Million Contractor already charging interest on pending invoices. Total funds released to date is Ksh 6,931million
	Total	483	483					90	394	
Kisii University										
1	ICT Centre	984.0	984.0		7/1/2009	2019	47%	490.8	493.2	Inadequate funding
2	Lecture Theatre	527.3	527.3		7/1/2009	2019	68%	356.1	171.2	Inadequate funding
3	Hostel	534.6	534.6		7/1/2009	2019	58%	309.4	225.2	Inadequate funding
	Total	2,045.9	2,045.9					1,156.2	889.7	
Laikipia University										
1	Administration Block, Staff Offices and Lecture Theatres	275.0	275.0	-	01-07-91	30-06-93	100.00	0.8	274	The project stalled as the funding Agency, USAID through the GOK stopped the financing of the said project. The estimated cost of the project may require a new valuation due to time lag
2	Library & Admin Building	400.76	400.76	-	07.11.2011	30-04-17	87%	348.04	52.72	The University had factored in the 2018/2019 Proposed Development Budget. However, there was an omission and this project was not included in the Printed estimates

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
3	Roads Phase II (Gate & Ancillary Facilities)	31.47	31.47	-	04.05.2015	30-09-16	89%	27.96	3.51	The University had factored in the 2018/2019 Proposed Development Budget. However, there was an omission and this project was not included in the Printed estimates
		707.24	707.24	-	-			376.85	330.39	
	Pwani University									
	Library	350	350	-	2013 Feb	2015 -Feb	1	301	49	Non Remmitance of allocated development Grants
		349.78	349.78	-	-	-	0.98	300.78	49.00	
	Multimedia University									
1	Gymnasium Building	38.89	39	-	16-08-10	30-08-11	40%	11.14	27.75	Contractors delay and lack of funds
2	Perimeter wall & Gate	204.73	204.73	-	23-02-15	23-12-17	41%	84.73	120.00	Delay by the Contractor and lack of funds to complete the project
3	Lecture Hall and Offices	250.00	250.00	-	04-09-15	31/06/2020	43%	106.98	143.02	Lack of funds to complete the 2nd Phase
	Total	493.62	493.62	-				202.85	290.77	
	Murang'a University									
4	Construction of Hostel BlockI Phase II	113	112.50	-	8-5-16	7/1/17	13	14	98	lack of GoK funding
	Asbestos Removal and Placement	10	10.00	-	6/7/19	6/6/21	18	2	8	lack of GoK funding
	Total	123	122.50					15.98	106.53	
	Egerton University									
1	Construction of Physical Sciences Lab 2 B	233	232.58	-	6/5/15	5/3/16	9	21	211	lack of GoK funding
	South Eastern Kenya University									
1	Construction and Completion of Central Store	20	20.10	-	6/3/15	6/6/18	7	1	19	lack of GoK funding
	Meru University of Science and Technology									
1	Construction of Transport building	15	14.78	-	1/7/15	5-5-19	7	1	14	lack of GoK funding
2	Construction of Perimeter Wall (Main & Town)	20	20.00	-	7/1/17	6/1/18	32	6	14	lack of GoK funding
3	Construction of a Sports fields	283	283.00	-	-	-	16	46	237	Suspended Pending court case
	Total	318	318	-	-	43,590	55	54	264	
	Machakos University									
1	Renovations of Buildings	15	15.00	-	1/9/15	6/6/17	33	5	10	lack of GoK funding
	University of Nairobi									
1	Lower Kabete Halls of Residences phase II (west wing)	643	643.00	-	-	-	30	193	450	Suspended Pending court case

Sno.		Kshs 'million			Timeline		Kshs 'million		Remarks/Reasons for stalled projects	
		Estimated Project Cost	Financing		Date		Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018		
			Total Funding	GoK	Foreign	Start Date				End Date
Technical University of Mombasa										
		213.714	213.714		April-17	Mar-19	97.775	115.939		
1	School of Medicine	213.714	213.714		April-17	Mar-19		35.1458		
2	Air Conditioning (school of medicine)	35.1458	35.1458		April-17	Dec-18	142.194	54.806		
3	Hostels at Kwale Campus	197	197		April-17	Dec-18	14.52	5.48		
4	Master plan	20	20		March-18	Jun-18				
	Total	465.86	465.86	-	-	-	254.49	211.37		
University of Kabianga										
1	Proposed Lecture Theatre phase IV	250.00	250.00	-	22/02/2017	02-01-17	59%	75.07	174.93	Budget was submitted but there was no allocation from Treasury
1064 State Department for Vocational and Technical Training										
1	GOK/ADB Infrastructure Development and facilities upgrading for YPs	117	97.5	19.5	2007	2013	85% complete	80.7	36.3	Lack of budgetary provision after devolution and reorganization of government
2	North Rift TTI	291.70	291.7	0	July, 2012	November, 2013	75% Complete	208.6	83.1	Frustrated contracts due to insecurity
3	Wajir TTI	82.3	82.3	0	March, 2012	March, 2013	52% Complete	39.6	42.7	Frustrated contracts due to insecurity
4	GOK Revitalization of YP Infrastructure	304	304	0	2012	2013	75% complete	175.3	128.7	Lack of budgetary provision after devolution and reorganization of Government
5	Chepareria TTI	49	49	0		March, 2015	5% complete	49	-	Only the foundation is sound. Building collapsed due to poor workmanship
6	Muranga TTI	261	261.37	0		March, 2015	70% complete	126.95	134.42	Frustrated contracts due to slow disbursement of funds
	Total	1,105.11	1,085.61	19.50				679.89	425.22	
Note: The entire contract sum for Elwak, Balambala, Sigor, Kakrao, Garbatula and Tana River has been paid to Mentoring institutions (TTIs) . However, part of the money has not been paid to contractors because the works have not been										

Sno.		Kshs 'million			Timeline			Kshs 'million			Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implement ation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018		
			GoK	Foreign	Start Date	End Date				%	
	Total Funding										
SOCIAL PROTECTION, LABOUR, CULTURE AND HERITAGE SECTOR											
State Department for Social Protection -5 stalled projects											
1	Foster care centers in CWSK Kisii	241	241	-	3.3.2014	31-12-21	20%	20	222	No budgetary Allocaton	
2	Foster care center in CWSK Embu	187	187	-	3.3.2014	31-12-21	15%	27	159	No budgetary Allocaton	
3	Foster care center in CWSK Bomet	191	191	-	3.3.2014	31-12-21	15%	26	165	No budgetary Allocaton	
4	Construction of Garissa County Children's Office.	8.5	8.5		2015/16	2019/20	70%	4.25	4.25	The project did not get allocation in FY.2016/17.	
5	Construction of round wall perimeter fence wall at Kisumu Children's Remand Home	14.5	14.5		01-08-14	30-06-20	65%	10	4.5	The project did not get allocation in FY.2016/17.	
1	Foster care centers in CWSK Nyahururu	228		228	10.3.2014	30-06-21	5	8.10	220	LACK OF FUNDS	
2	Foster care centers in CWSK Turkana	226		226	10.3.2014	31-12-21	5	8.40	217	LACK OF FUNDS	
3	Foster care centers in CWSK Baringo	239		239	3.3.2014	31-12-21	5	8.00	231	LACK OF FUNDS	
4	Improving Housing for OVC families including child-headed Families. 5000 units of 2 bedroomed houses @ Ksh 500,000. A minimum of 20,000 OVC to be reached	2,500		2,500	3.3.2014	31-12-21	6	20.00	2,480	LACK OF FUNDS	
	Total	3,833	641	3,192				131	3,702		
State Department of Heritage and Culture											
National Meseum											
1	Mashujaa Square Phase II	500	500	0	07-01-13	05-01-20	0	0	500	Phase 1 certificate of completion is yet to be released over pending bill of consultancy of Kshs. 32 /million	
2	Jaramogi Oginga Mausoleum	118.5	118.5	0	10-01-10	02-01-20	9	22.5	96	No money released from treasury	
3	Tseikuru museum	110	110	0	01-01-13	06-01-19	19	20	90	No money released from treasury	
4	Fred Kubai Mausoleum	13.5	13.5	0	07-02-10	07-08-12	37	8.5	5	The Mausoleum was completed has never been opened due to lack of an exhibition to showcase	
5	Kisumu Exhibition Show Cases Phase II	3.2	3.2	0	08-01-10	06-01-18	50	1.6	1.6	No money released from treasury	
6	Rehabilitation of Meru Museum and Njuri Ncheke Phase II	61.15	61.15	0	07-01-11	03-01-19	18.2	11.15	50	No money released from treasury	
	Total	806.35	806.35	-				63.75	742.60		
1132 State Department for Sports											
1	Construction of three National Stadia (Mombasa, Eldoret and Nairobi)	35,000	35,000	-	Aug-15	June 2019	Stalled	150	34,850	Feasibility study done. Lack of funding	
2	1132100501 Refurbishment of 7 regional Stadia	2,400	2,400	-	Jul-16	Jun-19		640	1,760	The allocation of ksh 250M was against pending certificates totaling to Kshs 800m.	

Sno.		Kshs 'million			Timeline			Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date		Implement ation Stage	Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			GoK	Foreign	Start Date	End Date				
3	Kenya Academy of Sports phase one	859	859	-	13 th March, 2013	13-Mar-16	Delayed completion	641	218	The project was scheduled to be completed by March 2016 but has delayed due to budgetary constraints.
4	Establishment of National sports lottery	882	882	-	Sep-14	Jul-17	on-going funded	244	638	The Kshs. 244M allocated under establishment of the Sports Lottery has been spent to meet the initial set up costs, i.e. staff and office expenses. The Current allocation of Ksh 69.6 Million is not enough to operationalize the Lottery and generate revenue.
5	1132101001 Stadia Infrastructure Upgrading and Development (CHAN)	4,700	4700		Jul-16	Jul-17		2,168	2,532	Unfunded due to budgetary constraints. The pending bills relating to completion certificates to date total to Ksh1.4 Billion.
	Total	43,841	43,841	-			-	3,843	39,998	
	1184 STATE DEPARTMENT FOR LABOUR									
1	1184100200 Reconstruction of county Labour Offices (Molo, Kakamega, Embu, Homa Bay Voi)	48.82	48.82	0	01-07-12	30-06-20	On going	42	6.82	The allocated funds in 2018/19 were reallocated during the budget realignment to fund the 'Big Four' initiatives
2	1184102200 Surveillance equipment for work environment and workers' health	300	300	0	01-07-12	30-06-22	On going	139	161	The allocated funds in 2018/19 were reallocated during the budget realignment to fund the 'Big Four' initiatives
3	1184100400 Rehabilitation of Safety House in Nairobi	47	47	0	01-04-12	30-06-20	On going	25.9	21.1	The allocated funds in 2018/19 FY were reallocated during the budget realignment to fund the 'Big Four' initiatives
4	1184101000 Upgrading of Kenya Textile Training Institute (KTTI)-Nairobi	455	0	455	01-07-12	30-06-23	On going	123.9	331.1	The allocated funds in 2018/19 were reallocated during the budget realignment to fund the 'Big Four' initiatives
5	1184101100 Upgrading of National Industrial and Vocational Training Centre (NIVTC)- Nairobi	493	0	493	01-09-12	30-06-23	On going	141.5	351.5	The allocated funds in 2018/19 were reallocated during the budget realignment to fund the 'Big Four' initiatives
	Total	1,343.8	395.8	948.0			-	472.3	871.5	

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost Total Funding	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			GoK	Foreign	Start Date	End Date				
PAIR SECTOR										
1071 - The National Treasury										
1	1071103501 Upgrading and Integration of Pensions Manag	1,093.00	1,093.00		4/1/2015	30/9/2021	stalled	170.24	922.76	Soft ad hardware budget was transferred to MICT but requires budget for consultancies
2	1071105401 Installation of security system at Treasury, Bir	984.00	984.00		1/7/2014	30/6/2020	stalled	315.95	668.05	Project being implemented in phases. Installation of CCTV and fire system in three buildings (treasury, Birma and Herufi) pending
3	1071100701 Infrastructure Finance and Public Private Part	9,097.00	0.00	9,097.00	1/7/2015	30/6/2021	stalled	2,287.40	6,809.60	The project new arrangement was signed after the budget had been concluded
	Total	11,174.00	2,077.00	9,097.00				2,773.59	8,400.41	
GJLO SECTOR										
Office of the Attorney General and Department of Justice										
1	Legal Case Management System for Civil Litigation	34.00	34.00		FY2016/2017	FY2016/2017	27%	9.00	25.00	Lack of budgetary Provision
1261 The Judiciary										
1	Homabay Law Courts	367.3	367.3		13-03-17	30-07-18	32%	26.3	341.0	Lack of funds
2	Kabarnet Law Courts	366.8	366.8		17-03-17	17-09-18	15%	21.2	345.6	Lack of funds
3	Marsabit Law Courts	370.2	370.2		17-03-17	13/3/2019	22%	30.1	340.2	Lack of funds
4	Amagoro Law Courts	138.0	138.0		13-03-17	13/3/2019	16%	9.8	128.2	Lack of funds
5	Githongo Law Courts	130.9	130.9		04-05-17	04-04-19	44%	30.7	100.2	Lack of funds
6	Kandara Law Courts	137.8	137.8		04-03-17	07-03-19	22%	16.1	121.7	Lack of funds
7	Machakos Law Courts	34.1	34.1		18-05-17	05-05-18	75%	11.2	22.8	Lack of funds
8	Marsabit Law Courts (Residence)	10.9	10.9		02-05-17	13/3/2019	75%	5.0	5.9	Lack of funds
9	Supreme court	21.5	21.5		04-04-17	15/10/2018	98%	16.4	5.1	Lack of funds
10	Kiambu law courts	7.5	7.5		31-05-17	07-08-18	95%	3.7	3.8	Lack of funds
11	JSC offices	13.7	13.7		18-08-17	15/11/2017	90%	3.7	10.1	Lack of funds
12	Mbita Law Courts	148.3	148.3		15-03-17	14/3/2018	46%	45.2	103.1	Lack of funds
13	Habasweini Law Courts	143.2	143.2		28-09-17	14/3/2019	7%	10.0	133.2	Lack of funds
14	Hamisi Law Courts	55.2	55.2		04-12-15	11-04-18	95%	54.9	0.3	Lack of funds
15	Embu Law Courts	252.9	252.9		15-01-15	18/10/2017	98%	202.0	50.9	Lack of funds
16	Nkubu Law Courts	86.0	86.0		12-01-15	18/10/2017	100%	83.3	2.6	Lack of funds
17	Muranga Law Courts	62.1	62.1		19-05-15	17/8/2018	65%	39.4	22.7	Lack of funds
18	Mandera Law Courts	107.0	107.0		19-05-15	30/12/2018	50%	90.2	16.9	Lack of funds
19	Narok Law Courts-Phase II	74.0	74.0		25-10-15	30/12/2018	80%	21.2	52.9	Lack of funds
20	Butali Law Courts	32.7	32.7		09-03-15	18/10/2018	83%	26.3	6.4	Lack of funds

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
		81.9	81.9		04-02-15	18/10/2018	0%	69.6	12.3	Lack of funds
21	Eldama Ravine Law Courts	81.9	81.9		12-02-15	27/6/2018	93%	43.0	3.5	Lack of funds
22	Port Victoria Law Courts	46.5	46.5		23-02-15	27/6/2018	80%	30.7	7.4	Lack of funds
23	Eldoret Law Courts	38.1	38.1		15-01-13	30/12/2018	80%	53.1	28.6	Lack of funds
24	Othaya Law Courts	81.7	81.7		15-01-13	30/12/2018	70%	42.6	39.1	Lack of funds
25	Wanguru Law Courts	81.7	81.7		15-01-13	30/12/2018	80%	44.4	37.3	Lack of funds
26	Marimanti Law Courts	81.7	81.7		15-01-13	30/12/2018	100%	50.3	31.3	Lack of funds
27	Bomet Law Courts	81.7	81.7		23-01-13	30/12/2018	100%	90.2	9.7	Lack of funds
28	Garsen Law Courts	100.0	100.0		23-01-13	30/12/2018	95%	60.1	39.8	Lack of funds
29	Runyenjes Law Courts	100.0	100.0		23-01-13	30/12/2018	90%	60.1	39.8	Lack of funds
30	Tawa Law Courts	100.0	100.0		18-11-14	29/6/2018	75%	49.0	2.8	Lack of funds
31	Mombasa Court of Appeal	51.8	51.8		17-04-14	30/12/2018	95%	14.3	4.2	Lack of funds
32	Nyeri Court Of Appeal	18.5	18.5		13-06-15	30/12/2018	100%	11.3	1.5	Lack of funds
33	Mombasa Law Courts	12.8	12.8		03-11-15	30/12/2018	100%	8.6	1.1	Lack of funds
34	Siaya Law Courts	9.7	9.7		04-05-17	19/9/2018	65%	2.6	4.3	Lack of funds
35	Karatina Law Courts	6.9	6.9		23-07-17	23-09-17	98%	1.7	3.0	Lack of funds
36	Competitions Tribunal	4.7	4.7		23-07-17	13/10/2017	60%	4.9	5.0	Lack of funds
37	Makadara Law Courts	9.9	9.9				stalled	1,383.25	2,084.28	Due to lack of funding in FY2018/19
	Totals	3,467.54	3,467.54							

Sno.		Kshs 'million		Timeline		Kshs 'million		Remarks/Reasons for stalled projects		
		Estimated Project Cost	Financing		Date		Actual cumulative expenditure to June 2018		Outstanding Project Costs as as June 2018	
			GoK	Foreign	Start Date	End Date				Implement ation Stage %
	Total Funding									
SECURITY /DEFENCE SECTOR										
Ministry of Interior and Coordnation of National Government										
P1: POLICING SERVICES										
0601020 SP1.2 Administration Police Services										
	1021100400 Construction of Police stations & Housing for Administration Police.	237.6	237.6				19.3	218.3		
1	1021100402 Construction of In- patient dispensary at APTC Embakasi	12.3	12.3		1-22-08	07-1-09	60%	3.0	9.3	Inadequate funds
2	1021100416 Construction of two storey lecture halls at APTC Embakasi	14.2	14.2		3-20-07	07-1-09	20%	2.1	12.1	Inadequate funds
3	1021100414 Proposed completion of the additional facilities (mezzanine) at APTC	211.1	211.1		6-12-05	6-16-05	60%	14.1	197.0	Inadequate funds
0602010 SP2.1 Planning, Policy										
Construction of Regional, County and Sub County offices.										
4	Construction of Suba DCC's office	8.5	8.5		1-7-13	7-5-15	40%	4.2	4.3	Inadequate funds
5	Construction of Bunyala DCCs office	30.0	30.0		1-7-11	30-6-14	85%	25.1	4.9	Inadequate funds
6	Construction of Kimilili DCCs office	34.9	34.9		7-15-13	18-1-15	50%	21.5	13.5	Inadequate funds
7	Construction of Habaswein DCCs office	45.0	45.0		3-9-10	17-4-15	75%	30.0	15.0	Inadequate funds
8	Construction of Kigumo DCCs office	38.0	38.0		3-4-10	30-6-13	84%	32.0	6.0	Inadequate funds
9	Construction of Kipipiri DCCs office	57.8	57.8		7-2-05	7-5-09	86%	30.0	27.8	Inadequate funds
10	Construction of Nyandarua North DCCs office	45.5	45.5		2010	21-5-12	95%	43.8	1.8	Inadequate funds
11	Construction of Trans Nzoia East DCCs office	38.5	38.5		10-1-11	7-4-15	75%	25.0	13.5	Inadequate funds
12	Construction of Nandi South DCCs office	48.5	48.5		28/04/2010	30-6-13	70%	30.0	18.5	Inadequate funds
13	Construction of Tinderet DCCs office	49.4	49.4		12-4-11	7-9-15	75%	35.7	13.7	Inadequate funds
14	Construction of Maara DCCs office	45.0	45.0		11-1-12	7-4-15	42%	12.0	33.0	Inadequate funds
15	Construction of Marani DCCs office	15.0	15.0		10-5-11	30-6-14	30%	3.0	12.0	Inadequate funds
16	Construction of Gucha South DCCs office	50.1	50.1		20/01/2009	30-6-11	95%	42.1	8.0	Inadequate funds
		506.3	506.3					334.3	172.0	
		743.9	743.9					353.6	390.3	
	TOTAL	743.9	743.9					353.6	390.3	

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
		27,000	27,000				deferred	27,000	Funding Deferred Awaiting comments from OAG&DJ	
	1023 State Department for Correctional Services									
	Security in Penal institutions									
1	Construction of dog kennels at Shimo maximum	1.1	1.1	-	18/08/2010	30/6/2011	36%	0.4	0.7	Affected by Budget rationalisation
2	Construction of perimeter wall at Kisii women prison	5.7	5.7	-	05-06-09	30/6/2019	52%	3.0	2.7	To be completed by 30th June 2019.
3	Construction of perimeter wall at Kajiado prison	5.3	5.3	-	07-08-13	30/6/2014	38%	2.0	3.3	Affected by Budget rationalisation
4	Construction of main gate and gate lodge Shimo medium	5.6	5.6	-	01-10-12	30/6/2019	27%	1.5	4.1	To be completed by 30th June 2019.
5	Construction of perimeter wall at Shimo medium	16.0	16.0	-	2015/2016	30/6/2018	13%	2.0	14.0	Affected by Budget rationalisation
6	Construction of perimeter wall at Shimo women	13.9	13.9	-	01-07-15	30/6/2017	18%	2.5	11.4	Affected by Budget rationalisation
7	Construction of perimeter wall at Malindi main	46.0	46.0	-	14/4/2015	30/6/2019	22%	10.0	36.0	Affected by Budget rationalisation
8	Completion of perimeter fence at Shimo La Tewa Borstal institution	8.4	8.4	-	07-01-15	30/6/2019	40%	3.3	5.1	Affected by Budget rationalisation
9	Completion of perimeter wall at Garissa main prison	66.9	66.9	-	27/02/13	30/6/2020	4%	2.5	64.4	Affected by Budget rationalisation
10	Construction of perimeter wall at Eldoret women prison	2.4	2.4	-	07-01-09	30/6/2010	41%	1.0	1.4	Affected by Budget rationalisation
11	Construction of barrier gate at Rachuonyo prison	2.0	2.0	-	15-4-2014	30/6/2015	50%	1.0	1.0	Affected by Budget rationalisation
12	Construction of main gate ,lodge and armory at Rumuruti prison	7.2	7.2	-	30/9/2013	30/6/2015	57%	4.1	3.1	Affected by Budget rationalisation
13	Construction of perimeter wall at Kiambu prison	11.3	11.3	-	11-Nov-14	30/6/2015	44%	5.0	6.3	Affected by Budget rationalisation
14	Construction of security wall Muranga women prison	9.9	9.9	-	13-Jun-14	30/6/2015	41%	4.0	5.9	Affected by Budget rationalisation
15	Construction of gate lodge at Marimanti prison	3.3	3.3	-	30/9/2016	30/6/2017	51%	1.7	1.6	Affected by Budget rationalisation
16	Construction of fence at Vihiga prison	20.0	20.0	-	05-09-16	30/6/2018	3%	0.5	19.5	Affected by Budget rationalisation
17	Construction of perimeter wall at Machakos prison	6.0	6.0	-	04-02-16	30/6/2019	33%	2.0	4.0	Affected by Budget rationalisation
	Construction of Penal facilities		0.0	-						0
18	Construction of mixed block Kaloleni	14.6	14.6	-	01-Mar-14	30/6/2015	7%	1.0	13.6	Affected by Budget rationalisation
19	Construction of septic tank Kaloleni	7.5	7.5	-	01-Mar-14	30/6/2019	7%	0.5	7.0	To be completed by 30th June 2019.
20	Construction of laboratory at Naivasha max. prison	4.1	4.1	-	17/05/2013	30/6/2014	62%	2.5	1.6	Affected by Budget rationalisation
21	Construction of biogas at Nakuru main prison	13.6	13.6	-	07-01-13	30/6/2015	38%	5.1	8.5	Affected by Budget rationalisation
22	Construction of permanent prisoners dispensary at Athi river prison	4.0	4.0	-	09-01-15	30/6/2019	63%	2.5	1.5	
23	construction of classroom at Athi river prison	8.0	8.0	-	30/9/2013	30/6/2015	25%	2.0	6.0	Affected by Budget rationalisation
24	Construction of remand wing at Shimo maximum	36.0	36.0	-	10-10-10	30/6/2021	17%	6.0	30.0	Affected by Budget rationalisation
25	Construction of biogas plant at Shimo maximum	12.5	12.5	-	03-09-12	30/6/2014	93%	11.6	0.9	Affected by Budget rationalisation
26	Construction of classroom at Shimo medium	2.0	2.0	-	07-01-15	30/6/2016	50%	1.0	1.0	Affected by Budget rationalisation

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			GoK	Foreign	Start Date	End Date				
27	Construction of administration block Nyandarua prison	4.5	4.5	-	2009/10	30/6/2012	56%	2.5	2.0	Affected by Budget rationalisation
28	Construction of reception block and armory at Nyandarua prison	5.0	5.0	-	2015/16	30/6/2017	60%	3.0	2.0	Affected by Budget rationalisation
29	construction of administration block Nyeri medium prison	5.2	5.2	-	06-10-16	30/6/2017	38%	2.0	3.2	Affected by Budget rationalisation
30	Construction of gate lodge, amoury and duty office at Nyeri medium p	4.0	4.0	-	2012/2013	30/6/2014	38%	1.5	2.5	Affected by Budget rationalisation
31	Construction of main renovation of duty office, main store and remand	3.5	3.5	-	2012/2013	30/6/2014	29%	1.0	2.5	Affected by Budget rationalisation
32	Construction of prisoner's ward at Vihiga prison	5.5	5.5	-	25/5/2016	30/6/2017	27%	1.5	4.0	Affected by Budget rationalisation
33	Construction of ration store at kakamega main prison	18.0	18.0	-	13-01-16	30/6/2020	17%	3.0	15.0	Affected by Budget rationalisation
34	Construction of storeyed prisoners accommodation wards and adminis	17.9	17.9	-	22/10/2010	30/6/2012	56%	10.0	7.9	Affected by Budget rationalisation
35	Construction of biogas project at Meru main prison	7.6	7.6	-	20/5/2014	30/6/2016	66%	5.0	2.6	Affected by Budget rationalisation
36	Construction of women block at Makueni main prison	4.6	4.6	-	01-02-13	30/6/2015	76%	3.5	1.1	Affected by Budget rationalisation
37	Construction of mixed block at Makueni main prison	3.3	3.3	-	19-06-2013	30/6/2014	75%	2.5	0.8	Affected by Budget rationalisation
38	Construction of multipurpose hall at Machakos prison	7.8	7.8	-	13-06-16	30/6/2017	35%	2.8	5.1	Affected by Budget rationalisation
39	Construction of classroom at Kangeta prison	2.0	2.0	-	05-04-16	30/6/2017	50%	1.0	1.0	Affected by Budget rationalisation
40	Construction of water line at Marimanti prison	3.8	3.8	-	2015/16	30/6/2020	20%	0.8	3.1	Affected by Budget rationalisation
41	Construction of septic tank /sanitation at Marimanti prison	2.5	2.5	-	2015-2016	30/6/2016	42%	1.1	1.4	Affected by Budget rationalisation
42	Construction of dining hall at Kisumu max prison	8.1	8.1	-	12-08-17	30/6/2018	31%	2.5	5.6	Affected by Budget rationalisation
43	Construction of sewerage system at Homa Bay prison	5.3	5.3	-	05-05-16	30/6/2020	56%	3.0	2.3	Affected by Budget rationalisation
44	Construction of prisoners multipurpose hall at Kibos maximum prison	7.5	7.5	-	30/11/2011	30/6/2012	34%	2.5	5.0	Affected by Budget rationalisation
45	Construction of bio-digester plant at Kibos maximum prison	13.6	13.6	-	06-11-12	30/6/2014	71%	9.6	4.0	Affected by Budget rationalisation
46	Construction of administration block at Siaya prison	4.9	4.9	-	2012/2013	30/6/2014	20%	1.0	3.9	Affected by Budget rationalisation
47	Construction of mixed block at Nanyuki prison	9.5	9.5	-	30/4/2016	30/6/2020	26%	2.5	7.0	Affected by Budget rationalisation
48	Construction of dispensary at Nanyuki prison	7.0	7.0	-	30/4/2016	30/6/2017	36%	2.5	4.5	Affected by Budget rationalisation
49	Construction of remand ward at Sotik prison	6.1	6.1	-	04-04-16	30/5/2017	41%	2.5	3.6	Affected by Budget rationalisation
50	Construction of mixed block at Kericho medium prison	5.1	5.1	-	16-07-16	30/6/2018	49%	2.5	2.6	Affected by Budget rationalisation
51	Construction of prisoners ward at Nyamira prison	50.0	50.0	-	2007/2008	30/6/2022	30%	15.0	35.0	Affected by Budget rationalisation
52	Construction of multipurpose hall and kitchen block at Kericho womer	17.5	17.5	-	18-07-2015	30/6/2017	6%	1.0	16.5	Affected by Budget rationalisation
53	Construction of reception block at kitale women prison	4.5	4.5	-	17/05/2014	30/6/2015	89%	4.0	0.5	Affected by Budget rationalisation
54	Construction of mixed block at Rachuonyo prison	9.0	9.0	-	06-07-14	30/6/2016	56%	5.0	4.0	Affected by Budget rationalisation
55	construction of biogas at Malindi main	8.2	8.2	-	1/4/2014	30/6/2016	61%	5.0	3.2	Affected by Budget rationalisation
56	Completion of Hostel at Shimo la Tewa Borstal institution	3.0	3.0	-	2006	30/6/2017	67%	2.0	1.0	Affected by Budget rationalisation
	Modernization of prison industries		0.0	-					0	
57	Construction of industry workshop at Garissa main prison	9.5	9.5	-	18/2/13	30/6/2020	21%	2.0	7.5	Affected by Budget rationalisation

Sno.		Kshs 'million			Timeline		Implement ation Stage	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Date			Actual cumulative expenditure to June 2018	Outstanding Project Costs as as June 2018	
			Total Funding	GoK	Foreign	Start Date				
58	Construction of prison industry at Makueni main prison	9.5	9.5	-	04-06-16	30/6/2020	5%	0.5	9.0	Affected by Budget rationalisation
59	Construction of prison industry at Rachuonyo prison	9.5	9.5	-	15-6-2016	30/6/2020	5%	0.5	9.0	Affected by Budget rationalisation
60	Construction of prison industry at Meru main prison	9.5	9.5	-	19/01/2015	30/6/2020	5%	0.5	9.0	Affected by Budget rationalisation
61	construction of prison industry workshop at Vihiga prison	10.4	10.4	-	25/5/2016	30/6/2019	5%	0.5	9.9	Affected by Budget rationalisation
	Construction of staff houses									
62	Construction of construction of two – store residential block (12 units)	22.0	22.0	-	05-02-14	30/6/2016	18%	4.0	18.0	Affected by Budget rationalisation
63	Construction of staff houses at Kakamega main prison	2.8	2.8	-	12-01-14	30/6/2015	64%	1.8	1.0	Affected by Budget rationalisation
64	Construction of 4 self contained units at Jamhuri ss	4.5	4.5	-	20-01-2014	30/6/2015	44%	2.0	2.5	Affected by Budget rationalisation
65	Construction of storied staff houses at Meru main prison	9.2	9.2	-	08-05-11	30/6/2013	43%	4.0	5.2	Affected by Budget rationalisation
66	Construction of staff housing at Meru women prison	3.5	3.5	-	22/5/2013	30/6/2014	57%	2.0	1.5	Affected by Budget rationalisation
67	construction of staff house at Kajjado prison	3.2	3.2	-	08-10-13	30/6/2014	17%	0.6	2.7	Affected by Budget rationalisation
68	Construction of staff houses at Nanyuki prison	3.5	3.5	-	2012	30/6/2013	57%	2.0	1.5	Affected by Budget rationalisation
69	Construction of contracted 2 bed roomed 30 units blocks at eldoret main prison and 20 units blocks at Nakuru Main Prison	228.2	228.2	-	2006/2007	30/6/2010		194.3	33.9	Disputes with contractor. Project under further consultations
70	Construction of staff houses at Nyamira prison	27.0	27.0	-	2007/2008	30/6/2010	7%	2.0	25.0	Affected by Land Dispute
	Total	940.2	940.2					396.9	543.3	
								72,494.8	293,439.9	
	GRAND TOTAL	365,934.8	286,974.3	78,960.5						